

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21600 of 2015

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-217 to 223-14-15 dated 12.03.2015 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin.)

**M/s. Keltron Equipment
Complex,**
Karakulam, Kerala,
Trivandrum – 695 564.

Appellant(s)

VERSUS

**The Commissioner of Central
Excise, Customs and Service
Tax, Trivandrum
Commissionerate,**
I.C.E. Bhavan, Press Club Road,
Trivandrum – 695 001. Kerala.

Respondent(s)

With

**(i). Service Tax Appeal No. 21602 of 2015
(M/s. Keltron Equipment Complex)**

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-217 to 223-14-15 dated 12.03.2015 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin.)

**(ii). Service Tax Appeal No. 21605 of 2015
(M/s. Keltron Equipment Complex)**

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-217 to 223-14-15 dated 12.03.2015 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin.)

**(iii). Service Tax Appeal No. 21607 of 2015
(M/s. Keltron Equipment Complex)**

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-217 to 223-14-15 dated 12.03.2015 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin.)

APPEARANCE:

Mr. Abraham Markos, Advocate for the Appellant

Mr. Rajashekar B.N.N., Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 21976-21979/2025

DATE OF HEARING: 03.12.2025

DATE OF DECISION: 03.12.2025

PER : DR. D.M. MISRA

Heard both sides.

2. These 4 appeals bearing No. ST/21600, 21602, 21605, 21607/2015 are filed against respective Orders-in-Appeal No. TVM-EXCUS-000-APP-217 to 223-14-15 dated 12.03.2015 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin, since, involve common issue are taken up together for hearing and disposal.

3. Briefly stated the facts of the case are that as a part of the curriculum of technical courses, like engineering, the appellant provided in-plant training/Project training etc. to students during the relevant period April 2007 to March 2012. Alleging that the said services fall under scope of Commercial Training or Coaching Service, show-cause notices were issued from time to time proposing to recover service tax along with interest and penalty. On adjudication, the demand was confirmed with interest and penalty. Aggrieved by the said order, they filed appeals before the learned Commissioner (Appeals), who in turn, rejected their appeals. Hence, the present appeals.

4. At the outset, learned advocate for the appellant submits that the issue is squarely covered by the judgment of this Tribunal in the case of Fertilizers & Chemicals Travancore Ltd Vs. C.C.,C.Ex & S.T., Cochin [2019 (21) G.S.T.L. (35) (Tri.-Bang.)], wherein under similar circumstance, the Tribunal held that the premises used for completion of project work cannot be considered as a service falling under a scope of Commercial Training or Coaching Service.

5. The learned (AR) for the Revenue reiterates the findings of the learned Commissioner (Appeals).

6. We find that this Tribunal in the case of Fertilizers & Chemicals Travancore Ltd Vs. C.C.,C.Ex & S.T., Cochin (Supra) while addressing the issue of leviability service tax in similar circumstances held as follows:

7. Further we find that in the present case, permitting the students to use the factory premises for their research work as a part of their academic curriculum will not make the receipt of the appellant as consideration for services rendered under the category of 'commercial training or coaching' as the scope of the said service is specific and requires satisfaction of the ingredients contain in Section 65(105) (zzc) read with Section 65(26) and Section 65(27) as cited supra Further it is not the case of the Department that the appellant is conducting any training programmes for the students and the only case of the Department is that the appellant is permitting the students to visit the plant and to do their own research. Further we find that the findings recorded by the Commissioner (Appeals) is contrary to the specific provisions of the Act for classification as 'Commercial Training or Coaching'. Consequently, we are of the considered view that the impugned order is not sustainable in law and therefore the same is set aside by allowing the appeal of the appellant.

7. Following the aforesaid precedent, the impugned orders are set aside and appeals are allowed with consequential relief, if any, as per law.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja.....