

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21097 of 2018

(Arising out of Order-in-Appeal No.34/2018 CT dated 09.01.2018
passed by the Commissioner of Central Tax (Appeals-II), Bangalore.)

**M/s. Academy of Aviation &
Engineering**

No.38-39, Prestige Enclave,
Bettahalasur Cross
3 KM, After Yelahanka Airforce Station
B.B. Road, NH-7,
Bangalore – 562 157.

Appellant(s)

VERSUS

**The Commissioner of Central
Taxes**

Bangalore North Commissionerate,
No.59, HMT Bhavan, Bellary Road,
Bangalore – 560 032.

Respondent(s)

APPEARANCE:

Shri Cherian Punnoose, Advocate for the Appellant.

Shri Rajashekar B.N.N, Superintendent, Authorised Representative for
the Respondent.

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Final Order No. 22072 / 2025

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

PER : R. BHAGYA DEVI

This appeal has been filed by the appellant against Order-in-Appeal No.34/2018 CT dated 09.01.2018 passed by the Commissioner of Central Tax (Appeals-II), Bangalore.

2. Briefly the facts are that the appellant M/s. Academy of Aviation and Engineering provide services under the category of 'Commercial, Training or Coaching Centre'. Alleging that the appellant is engaged in training the students for aircraft

maintenance and engineering based on the DGCA syllabus, Revenue issued a show-cause notice demanding service tax which was confirmed by the original authority and upheld by the Commissioner (Appeals) in the impugned order. Aggrieved this, appeal is being filed.

3. The Learned Counsel for the appellant submitted that the issue is no more *res integra* as the same has been settled in favour of the appellant in their own case vide Final Order No.21489/2025 dated 22.07.2025.

4. The learned Authorised Representative (AR) for the Revenue reiterated the findings of the Commissioner (Appeals).

5. Heard both sides. The appellant conducts training for the students in developing manual skill essential for Aircraft Maintenance Engineering (AME) based on the DGCA syllabus which enables them to appear directly for AME license. In similar set of facts, this Tribunal vide Final Order No. 21489/2025 relying on the decision of the Hon'ble High Court of Delhi in the case of **Indian Institute of Aircraft Engineering vs. UOI: 2013 (30) STR 689 (Delhi)** held that since the appellant issues certificate as approved by DGCA they are not liable to service tax as is held by the Hon'ble High Court in the above case. In view of the above we do not find any cogent reasons to uphold the order, accordingly it stands set aside.

Appeal is allowed.

(Operative portion of the order was pronounced in Open Court
on conclusion of hearing.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)