

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21182 of 2015

(Arising out of Order-in-Appeal No.21/2015-S.T dated 06.01.2015
passed by the Commissioner of Central Excise, Customs and Service
Tax (Appeals), Cochin.)

**M/s. Indian Institute of
Management,**
IIM Kozhikode Campus,
P.O., Kozhikode – 673 570.
Kerala.

Appellant(s)

VERSUS

**The Commissioner of Central Excise,
Customs and Service Tax,**
C.R. Building, I.S. Press Road,
Cochin-682 018.
Kerala.

Respondent(s)

APPEARANCE:

Ms. Rini Anna Kurian, Advocate for the Appellant.

Mr. M.A. Jithendra, Asst. Commissioner (AR) for the Respondent.

CORAM:

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

FINAL ORDER NO. 22083 / 2026

DATE OF HEARING: 13.11.2025
DATE OF DECISION: 13.11.2025

PER: R. BHAGYA DEVI

Briefly the facts are that the appellant Indian Institute of Management (IIM) Kozhikode conduct Common Entrance Test (CAT) for admitting candidates into the Post Management Programme at the institutes. These CAT scores are shared with other non-IIM institutes based on an agreement for which an

annual flat fee of Rs.75,000/- per candidate is charged. The Revenue held that this sharing of CAT score amounted to service under the category of 'Mailing List Compilation and Mailing' service as defined under Section 65(63a) of the Finance Act, 1994. Accordingly, the Commissioner (Appeals) upheld the demand confirmed by the original authority. Aggrieved by this, appellant is in appeal before us.

2. The Learned Counsel referring to the definition of 'Mailing List Compilation and Mailing' service read with Circular F.No.B1/6/2005-TRU dated 27.07.2005 submits that they do not fall under the above category. Further, it is stated that as per the agreement with the non-IIM institutions, the appellant was only obliged to provide details of the CAT score of those candidates whose information was sought for and supply of such information does not attract service tax.

3. The Learned Authorised Representative (AR) for the Revenue reiterated the findings of the authorities below.

4. Heard both sides. The definition of 'Mailing List Compilation and Mailing' service reads as:

"any service in relation to (i) compiling and providing list of name, address and any other information from any source; or (ii) sending document, information, goods or any other material in a packet, by whatever name called, by addressing, stuffing, sealing, metering or mailing, for, or on behalf of the client".

5. The relevant part of the Circular F.No.B1/6/2005-TRU dated 27.07.2005 is reproduced below:

"12. Mailing list compilation and mailing

12.1 Any service provided or to be provided to any person, by any other person, in relation to mailing list compilation and mailing is taxable under sub-clause (zzzg) of section 65(105) of the Finance Act, 1994. "Mailing list compilation and mailing" has been defined under clause (63a) of section 65 of the Finance Act, 1994.

12.2 Business establishments such as banks, insurance companies, companies listed on stock exchanges, real estate agents and other similar commercial entities engage the services of persons who compile and provide lists of names, addresses and other information from telephone directories, internet or any other source of information for the benefit of the business. Some agencies also provide services of sending documents, materials, information or any other goods by addressing, stuffing, sealing, metering or mailing the envelope or packet for or on behalf of the client. Such services are taxable under this category of service. Mail order business companies may engage the services of mailing companies to despatch goods to customers. Such mailing companies are also covered under this service.”

6. It is an undisputed fact that the appellant had entered into an agreement with the non-IIM only to share the CAT score of the candidates requested by the non-IIM institutes, for which a fee is being charged. This does not in any way fall into the definition of 'Mailing List Compilation and Mailing' service as defined under Section 65(63a) of the Finance Act, 1994. Also, the Circular which is reproduced above also categorically states the services that fall under the category of mailing list. We do not find that sharing of CAT score will fall under any of these categories. This issue is also settled vide Final Order No. 20945/2024 dated 04.10.2024 by this Tribunal in the appellant's own case. Accordingly, the impugned order is set aside and 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)