FAX : 011-26108426

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **20/01/2016**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/53886/2015-CU[DB]** dated **26/11/2015**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Deputy/Asstt. Registrar (CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/769/2009	**INSTITUTE OF CHARTERED FINANCIAL ANALYSIS OF INDIA,** DISTANCE LEARNING CENTRE, PAMMA SAHU COMPLEX, SAGAR (M.P.)
		Name and Address of Respondent
2		-C.C.E Bhopal Hoshangabad Road, 48, Administrative Area, Area Hills, Bhopal (M.P.) 462011

Copy To

3 Advocate(s) / Consultant(s):

4 Additional Party's Name & Address :
5 Bar Association, CESTAT, Delhi
6 Director Publications, Customs, Excise. I.P. Estate, Delhi
7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall. Satellite Road, Ahmedabad-15
11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad-500082
15 C.D.R. 16 Office Copy 17 Guard File

20/01/16

Deputy/Asstt. Registrar(CUSTOMS Appeal Branch)

OB (2)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 26.11.2015

Service Tax Appeal No.769 of 2009

Arising out of the order in appeal No.284/BPL/2009 dated 27.7.2009 passed by the Commissioner (Appeals) , Customs, Central Excise & Service Tax, Bhopal.

For approval and signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Institute of Chartered Financial Analysis of India .. Appellants

Vs.

C.C.& C.Ex., Bhopal .. Respondent

Appearance:

Present Shri Narendra Singhvi, Advocate for the appellants
Present Shri K. Poddar, A.R. for the respondent

Coram: Hon'ble Mr. Justice G.Raghuram, President
Hon'ble Mr. R.K. Singh, Technical Member

Final Order No . 53886/2015

Per R.K. Singh:

Appeal is filed against order-in- appeal dated 27/07/2009 in terms of which service tax demand of Rs. 81,138/- for the period March 2004 to July

2005 was sustained along with interest and penalties on the ground that the appellant provided commercial training or coaching service but did not pay service tax thereon.

2. The appellant has pleaded that it is not contesting the demand on merits as the issue has been decided against it in its own case vide CESTAT order reported at 2013 (30) STR 273 (Tri. - Bangalore). It however contended that the amount on which impugned demand has been confirmed has already been included in the show cause notices issued by Service Tax commissioner ate ~~at~~ Hyderabad and that on the same ground, Deputy Commissioner, Alwar had dropped similar demand noting that Hyderabad S.T. Commissionerate intimated him that the appellant's office at Hyderabad had been issued show cause notices for the period July 2003 to March 2008 covering the entire amount received by all the branches of the appellant all over India.

3. We have considered the contention of the appellant and have perused the records. We find that Alwar C.Ex & S.T. Division vide O-in-O dt 14.6.2007 has indeed dropped a similar demand raised in respect of the appellants Alwar unit on the ground that the amount received by appellant's Alwar unit has been included in the show cause notice issued to the appellant~~s~~ ~~setup~~ at Hyderabad. We find that the appellant had taken a similar plea in the present case before the primary adjudicating authority and the Primary Adjudicating Authority (Assistant Commissioner, Central Excise Division Sagar) in its adjudication order has taken note of this and also of the Commissionerate Central Excise, Hyderabad letter dated 28/08/2008 informing that notices issued by Hyderabad Commissionerate covered all the amounts paid by the students enrolled in the appellant's campus and off -campus centres located all over India although there was no branch-wise details available as the appellant submitted consolidated figures covering all the amounts paid by the students

enrolled in the campus and off-campus centres located in all over India. In view of the clear report from Central excise Commissionerate Hyderabad that the show cause notices issued to the appellant at Hyderabad covered the fee recovered by all the off-campus centres located all over India, it follows that the fee recovered at Sagar was also covered therein and therefore the show cause notice resulting in the impugned order- in- appeal was not required to be issued at the 1st place. In view of the aforesaid analysis, the appeal is allowed.

(Justice G. Raghuram)
President

(R.K.Singh)
Technical Member

scd/