IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. I

DATE OF HEARING : 10/10/2017.
DATE OF DECISION : 10/10/2017.

Service Tax Appeal No. 59404 of 2013

[Arising out of the Order-in-Appeal No. 224/ST/DLH/2011 dated 07/09/2011 passed by The Commissioner of Central Excise (Appeals), New Delhi.]

M/s Inflight Air Hostess Training Institute Appellant

Versus

CST, Delhi – I Respondent

Appearance

Shri Rohit Vaswani, C.A. - for the appellant.

Ms. Neha Garg, Authorized Representative (DR) – for the Respondent.

CORAM : **Hon'ble Shri Justice Dr. Satish Chandra, President**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 57220/2017 Dated : 10/10/2017

Per. B. Ravichandran :-

The appeal is against order dated 07/09/2011 of Commissioner (Appeals), Delhi – I. The appellants are engaged in providing training courses in aviation industry mainly resulting in certification of participants as air hostess, flight stewards and connected airlines operations. The Revenue proceeded against the appellant to demand and recover service tax under the category of 'commercial training or coaching services'. The appellants contested the demand on the ground that they were providing vocational training which is exempted under Notification No. 24/2004-ST dated 10/09/2004. The explanation for vocational training as provided in the notification will apply to their training programmes. He relied on the decision of the Tribunal in similar set of facts in the case of Frankfinn Aviation Services Pvt. Ltd. vs. CST, New Delhi.

2. The learned AR reiterated the findings of the lower authority.

3. We have heard both the sides and perused the appeal record. On perusal of the facts of the case and the Final Order No. 52442-52449 of 2017 dated 20/03/2017 of the Tribunal, we note that similar set of facts came up for decision by the Tribunal in the said case.

4. The Tribunal after examining the facts and legal provisions found that exemption under Notification No. 24/2004-ST shall be available to such training provided by the appellant.

5. Following the ratio of already decided case in the case of M/s Frankfin Aviation Services Pvt. Ltd. (supra), we hold that the

impugned order is without merit and accordingly set aside the same. The appeal is allowed.

(Order dictated and pronounced in the open court.)

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

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