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 : 31/01/2018.
DATE OF DECISION : 31/01/2018.

Service Tax Appeal No. 58930 of 2013

[Arising out of the Order-in-Appeal No. 126 (VC) ST/JPR-II/2013 dated 04/04/2013 passed by The Commissioner (Appeals), Customs & Central Excise, Jaipur.]

M/s Mayo College General Council — Appellant

Versus

CCE, Jaipur – II — Respondent

Appearance

Shri Ashok Sagar, Advocate – for the appellant.

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

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

Final Order No. 50512/2018 Dated : 31/01/2018

Per. Justice (Dr.) Satish Chandra :-

The present appeal is filed against Order-in-Appeal No. 126 (VC) ST/JPR-II/2013 dated 04/04/2013.

2. The brief facts of the case are that the appellant is registered as a Society under the Society Act, which has a famous College at Ajmer. The society has provided "Franchise

Service" to various schools through agreements for running their institutes using its school name "Mayo School". The Department considered that the "Franchise Service" is subject to service tax. Being aggrieved the appellant is before us.

3. We heard Shri Ashok Sagar, learned Counsel for appellant and Ms. Neha Garg, learned DR for Revenue. After hearing both the sides, we note that the identical issue has come up before the Tribunal in the case of **Delhi Public School Society vs. CST, New Delhi – 2013 (32) S.T.R. 179 (Tri. – Del.)**, where it was held that the appellant is liable to service tax.

4. By following our earlier decision (supra), we find no merit in the appeal filed by the appellant. The impugned order is sustained. The appeal filed by the appellant is dismissed.

(Order dictated and pronounced in the open court.)

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

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