CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI.

PRINCIPAL BENCH - COURT NO. II

Service Tax Appeal No. 51637 of 2016

(Arising out of order in original No. 13/PC/ST/BPL-ST/2016 dated 29.02.2016 passed by the Principal Commissioner of Central Excise & Service Tax, Bhopal).

M/s Catalysis Education Pvt. Limited **Appellant**
176, M. P. Nagar Zone-II
Bhopal

VERSUS

Pr. Commissioner of Central Excise and Service Tax, 48, Administrative Area **Respondent**
Arera Hills, Hoshangabad Road
Bhopal (M.P.)

APPEARANCE:

Sh. Rajesh Kumar, Advocate for the appellant
Sh. Vivek Pandey, Authorised Representative for the respondent

CORAM: HON'BLE MS. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 50648/2019

DATE OF HEARING: 06.05.2019
DATE OF DECISION: 06.05.2019

BIJAY KUMAR:

After hearing both the sides for some time, we find that the issue is regarding computation of taxable value for the period involved. Learned Departmental Representative submits that the issue of computation of taxable value has not been presented before the adjudicating authority at the time of adjudication. We also find that the similar issue has come up for consideration before the Tribunal in the case of **Carrier Point Infosystems Limited vs. Commr. of C. Ex. Jaipur-I -2019 (365) ELT**

544 (Tri. Del.) which is regarding the includibility of the discount given to meritorious student by the Coaching Institute.

2. In view of above, we set aside the impugned order and allow the appeal by way of remand to the adjudicating authority to consider the averments made by the appellant and also consider the order in the case of **Carrier Point Infosystems** (supra) and pass appropriate order within a period of three months from the receipt of this order.

(Dictated and pronounced in open Court).

(Archana Wadhwa)
Member (Judicial)

(**Bijay Kumar**)
Member (Technical)

Pant