CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court – I

Appeal No. ST/887/2009

(Arising out of Order-in-Appeal No.50/2009 (H-II) S.Tax dated 30.07.2009 passed by CCCE & ST, (Appeals-II), Hyderabad)

Abacus Brain Study Pvt Ltd ….. **Appellant(s)**

Vs.

CCCE & ST, Hyderabad - I ….. **Respondent(s)**

Appearance

None for the Appellant.

Shri B. Guna Ranjan, Superintendent/AR for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 25.07.2018
Date of Decision: 25.07.2018

FINAL ORDER No. A/30788/2018

[Order per: M.V. Ravindran]

1. This appeal is directed against the Order-in-Appeal No.50/2009 (H-II)-ST dated 30.07.2009.

2. None appeared on behalf of the appellant despite notice. On perusal of records, we find that the issue lies in a narrow compass and accordingly, we take up the appeal for disposal even in the absence of any representation.

3. Heard the Learned Departmental Representative and perused the records.

4. On perusal of records it transpires that the issue involved in this case is regarding the demand of Service Tax liability on the appellant on a amount collected as fees for coaching rendered in teaching the System of Speedy calculation of mathematics called ABACUS and is leviable to tax or otherwise.

5. We find that identical issue in respect of the same appellant for the subsequent period November, 2007 to September, 2008 is decided in their favour by the Bench in Final Order No. A/63/2011 dated 24.01.2011 as reported at 2013-(30)-STR-401-(Tri.-Bang.) and an appeal by Revenue is admitted by Apex Court. It is seen from the appeal memoranda that the period involved in the appeal in hand ST/887/2009 is 01.02.2005 to 31.02.2007. Since an identical issue for the subsequent period stands decided by the Bench in the appellant's own case, we hold that the impugned order in this appeal is unsustainable and liable to be set aside and we do so. The impugned order is set aside and the appeal is allowed.

(Operative part of this Order was pronounced
on conclusion of hearing)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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