

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. 5**

Service Tax Appeal No. 85808 of 2023

(Arising out of Order-in-Original No. PUN-CGST & CX-002-COM-006-22-22 dated 06.07.2022 passed by the Principal Commissioner of CGST & CX, Pune-II)

Transworld Education Academy Pvt. Ltd.

Appellant

N.M. Wadia Hospital Campus,
283, Shukrawar Peth,
Pune 411 002.

Vs.

Commissioner of CE & ST, Pune-II

Respondent

GST Bhavan, 41-A, Sassoon Road,
Opp. Wadia College,
Pune 411 001.

Appearance:

Shri Ashwini Kumar, Advocate, for the Appellant

Shri A.K. Srivastava, Assistant Commissioner, Authorised
Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 18.04.2024

Date of Decision: 27.06.2024

FINAL ORDER NO. 85634/2024

PER: ANIL G. SHAKKARWAR

Brief facts of the case relevant for decision in this appeal are that the appellant is the company registered under the Companies Act, 1956. The period of dispute is from April 2013 to June 2017. As per the record of this appeal during the period of dispute, appellant was not registered with Service Tax Department for payment of service tax. Appellant had entered into a Memorandum of Understanding with Davos Medical School Foundation (DMSF, for short) situated in Philippines for providing them with Indian students with BS qualification in compliance with Commission on Higher Education requirement which is the pre-requisite for admission to Medical College in Philippines. Appellant also had an agreement with Martin Luther University, Meghalaya to develop their common objective in furtherance of

higher education. The students enrolled in DMSF were admitted for a course leading to MD (Doctor of Medicine equivalent to MBBS in India). The BS course conducted by the appellant was preparatory course for a period of one year and four months wherein the students underwent the said course partly in Pune at the campus of the appellant and partly in other colleges in Philippines like Brokenshire College, San Pedro College and then were admitted for MD course in DMSF. For the course conducted partly in Pune by the appellant, Green Heard Medical University, Guyana was issuing cumulative transcript of courses and grades and based on such transcript, students further underwent part of BS course in the said colleges in Philippines and after completion of entire BS course, the students were issued BS Certificate by universities and subsequently were eligible to pursue MD programme in DMSF, Philippines. Appellant used to collect tuition fee from the students when enrolled for BS course in Pune. Revenue conducted investigation against the appellant and collected some documents and recorded few statements. Statement of Shri Bhaskar Isaac, Vice President, Administration of the appellant, statement of Shri David K. Pillai, Chairman of the appellant were recorded and certain records were scrutinized. It was revealed through the record of the appellant that the appellant was collecting tuition fee from the students. The ledger of tuition fee maintained by the appellant revealed that tuition fee collected from the students who were admitted for BS course for the period from April 2013 to June 2017 was around Rs.124 crores. It appeared to Revenue that the appellant was providing service to the students from whom tuition fee was collected and the said tuition fee collected was consideration for providing the service. On the basis of the said investigation, a show cause notice dated 23.10.2018 was issued to the appellant. It was alleged in para 8.4.3 of the said show cause notice that the appellant was service provider and the students were service recipients and the consideration received by the appellant from the students, which was in the form of tuition fee, was taxable value for the purpose of levy of service tax. Therefore, the appellant was through the said show cause notice called upon to show cause as to why the services provided by the appellant to the students should not be treated as taxable

service under Section 65B(44) read with Section 65B(51) of Finance Act, 1994. It was further proposed in the said show cause notice that on the basis of alleged taxable value, why service tax of Rs.16,46,44,814/- should not be collected from the appellant under the provisions of proviso to sub-section (1) of Section 73 of Finance Act, 1994. Further there were proposals for collection of interest from the appellant and imposition of various penalties.

2. The above stated show cause notice was replied by the appellant through their letter dated 14.11.2018. Appellant retracted all the statements that were recorded by Revenue. It was stated in the said reply to show cause notice as recorded in the order-in-original available on record that the statements recorded during the period from May 2018 to September 2018 were recorded under coercion and environment of pressure and threat by the officers of Directorate General of Goods and Service Tax Intelligence, Chennai Zonal Unit. They further stated that the activity of service is unclear in the show cause notice. Appellant clearly stated in the said reply that course provided by the appellant is the recognized course and falls under the definition of educational service. They have contested the claim of Revenue that the educational service offered by the appellant is not recognized by Indian law. In respect of the said contention in the said show cause notice, appellant has submitted that the degree of BS leading to degree of MD awarded by DMSF is an approved course and is covered under the negative list given under Section 66B of Finance Act, 1994 and is exempted under Entry No.9 of Notification No.25/2012-ST dated 20.06.2012. They have also stated that the courses mentioned are recognized by Indian Medical Council Act, 1956 which has provided for constitution of Medical Council of India and that Medical Council of India regulates standards of medical education, permission to start colleges, courses, registration of doctors and standards of proficiency of conduct of medical practitioners. They further stated that Part II of the Third Schedule under Section 13 of Indian Medical Council Act, 1956 lists all the medical qualifications granted by medical institutions outside India and MD degree conferred by DMSF is included in

the said list. They, therefore, contested that the course conducted by the appellant leading to BS degree which is the pre-requisite requirement for admission to MD degree in Philippines is a course recognized by law since MD degree conferred by DMSF is recognized by Medical Council Act, 1956. They have further submitted that there are few other activities which the appellant undertakes for the benefit of students for helping them to smoothly travel to Philippines for educational purpose and all those services are bundled services and, therefore, they are also exempted along with service of education provided by the appellant. They have also contested the said show cause notice on limitation.

3. The said submissions were not appreciated by Revenue. The original authority has adjudicated the issue through the impugned order-in-original. Learned original authority has stated that the words 'recognized by law' in Section 66D of Finance Act, 1994 dealing with negative list has a meaning that education as a part of curriculum for obtaining a qualification has been explained by CBEC and as per the said explanation, it means that only such educational services are in the negative list as are related to delivery of education as a part of curriculum that has been prescribed for obtaining a qualification prescribed by law. Learned original authority further emphasized that the service should be delivered as a part of curriculum to be eligible to be in the negative list and he has stated that the appellant had given training and, therefore, the same is not covered by negative list. The original authority has further held that no part of MD course is conducted by the appellant in their centre at Pune and MD course is entirely conducted in Philippines by DMSF and, therefore, the activity undertaken by the appellant is not covered by negative list. He has also stated that for the same reason, appellant was also not eligible for exemption under Notification No.25/2012-ST dated 20.06.2012 through Entry No.9. He, therefore, through the impugned order-in-original has held that the activities undertaken by the appellant are taxable service and confirmed the demand of service tax of Rs.14,53,64,700/- and imposed equal penalty and ordered the appellant to pay interest on the confirmed demand and imposed

few other penalties. Aggrieved by the said order, appellant is before this Tribunal.

4. Heard the learned counsel for the appellant. Learned counsel for the appellant has submitted that the appellant is engaged in enrolling students who could be prepared for admission to MD degree course in DMSF in Philippines and the pre-requisite course of awarding the qualification as BS is conducted by the appellant. He has stated that BS course is actually related to pre-clinical and para-clinical subjects as per the syllabus of MBBS courses in India. He has submitted that the original authority has accepted the fact that unless a BS certificate is obtained, a student will not get admission in MD. All the students who enrolled in BS in the institute of the appellant got MD degree and are practicing as medical practitioners. He has further submitted that the subjects which are taught to the students by the appellant are also specified under Graduate Medical Education, 1997 promulgated by Medical Council of India. He has submitted that connotation "curriculum" covers syllabus, course and training. The word curriculum is a Latin word which means courses of study offered in specialized field as per the Webster Dictionary. The National Curriculum Framework for School Education, 2023 published by NCERT describes curriculum as "curriculum refers to the entirety of the organized experience of students in any institutional setting towards educational aims and objectives". He has stated that what syllabus to be taught and learnt and assessed is covered by the word curriculum. He has further stated that in view of the fact that BS course is conducted by the appellant by imparting education as part of a curriculum, appellant qualifies for definition of educational institution within the meaning of Clause (oa) of Para 2 of Notification No.25/2012-ST dated 20.06.2012 and hence the services provided by the appellant are exempted by virtue of Entry No.9 of the said notification with effect from 14.05.2016. He has further stated that prior to the said date, the said services were covered under negative list under Clause (I) of Section 66D of Chapter V of Finance Act, 1994. He has stated that prior to 14.05.2016 the said Clause (I) of Section 66D provided that if the services were provided by way of

education as part of a curriculum for obtaining a qualification recognized by any law for the time being in force, then such service was covered by negative list. He has stated that the qualification MD is recognized by Indian Medical Council Act, 1956 as stated earlier and, therefore, a course which is part of the pre-requisite of the said recognized qualification is also a service by way of education. He has further submitted that when the said service was deleted from Section 66D, the same was included under mega Notification No.25/2012-ST dated 20.06.2012 for exemption from levy of service tax. He has stated that the activity of the appellant for imparting education on students for obtaining BS course which is pre-requisite for MD course conducted by DMSF is education and that MD course leading to award of MD degree which is recognized by Indian Medical Council under Part II of Third Schedule of Section 13 of Indian Medical Council Act, 1956 is recognized by law for the time being in force in India and, therefore, the activity of the appellant is covered by negative list under Section 66D for the particular period and covered by Entry No.9 of Notification No.25/2012-ST dated 20.06.2012 for the subsequent period and as a result, for the entire period of show cause notice He has pleaded for setting aside the impugned order. He has relied on interim order of this Tribunal in the case of ITM International (P) Ltd. reported at 2017 (5) GSTL 176 (Tri.-Del.).

5. Heard the learned AR who has supported the impugned order. Further, learned AR has pointed out that the appellant had collected charges from students separately for arranging visa and air tickets for travel to Philippines.

6. Learned counsel for the appellant has submitted a written submission subsequent to the hearing. The said written submission is dated 30.04.2024, which is reproduced as follows:-

"1. The investigation against the Appellant was instituted by the DGGI, Chennai Zonal Unit, Chennai whereunder it is alleged that the Appellant is enrolling students for BS (Bachelor of Science, a Pre-Medicine Course) and M.D. (Doctor of Medicine,

equivalent to MBBS in India) in collaboration with the foreign Universities or colleges. The part of B.S. Course is partly performed in India at the campus of the Appellant and partly at abroad colleges/universities. It is an undisputed fact that the M.D. Degree granted by the foreign university is recognized by the Indian Medical Council under Part-II of Third Schedule of Section 13 of the Medical Council Act, 1956. The point of dispute is that the M.D. Degree, which is granted by the Davos Medical School Foundation and not the Appellant itself. Further it is also disputed that since the B.S. Course which is mandatory/prerequisite (compulsory) for M.D, the part of which is performed by the Appellant at his campus in Pune, is not recognized under the Medical Council Act, 1956, hence the activities undertaken by the Appellant is taxable under the provisions of the Finance Act, 1994.

2. W.e.f. 1-7-2012- the negative list of services has been introduced and the provisions governing taxability of services have undergone a complete overhaul. Under the new regime, Section 66B provides for charge of Service Tax on all services, other than those services specified in the negative list of services.

Section 65B(34) of the Act defines 'negative list to mean the services which are listed in Section 66D. Section 66D(I) of the Finance Act, 1994 lists the following services:

(I) services by way of-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

The above entry in the negative list was omitted w.e.f. 14-5-2016. Vide the Notification No. 6/2014-S.T., dated 11-7-2014, Entry No. 9 of the exemption Notification No. 25/2012-S.T., dated 20-6-2012 was substituted with:

"Services provided, -

(a) by an educational institution to its students, faculty and staff

(b) to an educational institution, by way of-

- (i) transportation of students, faculty and staff (emphasis supplied);*
- (ii) catering, including any mid-day meals scheme sponsored by the Government;*
- (iii) security or cleaning or house-keeping services performed in such educational institution;*
- (iv) services relating to admission to, or conduct of examination by, such institution;"*

Vide the same notification, the definition of educational institution' as clause-(oa) In para 2 of the Notification No. 25/2012-S.T. as under:

(oa) "educational institution" means an institution providing services by way of-

- (i) pre-school education and education up to higher secondary school or equivalent;*
- (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;*
- (iii) education as a part of an approved vocational education course;*

(C) The definition of educational institution' as inserted above was substituted, vide Notification No. 9/2016-S.T., dated 1-3-2016 w.e.f. 14-5-2016, with:

(oa) "educational institution" means an institution providing services by way of

- (i) pre-school education and education up to higher secondary school or equivalent;*
- ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;*
- (iii) education as a part of an approved vocational education course;"*

From the above legal position it is amply clear that "education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force" always remain exempted from payment of service tax. W.e.f. 01/07/2012, this entry falls under Negative list of Service as defined under Section 66D of the Finance Act 1994. From 11/07/2014 through Notification 06/2014 it falls under exemption Notification. The Notification No 10/2017 dated 08/03/2017 also maintains exemption to this

particular entry "education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force".

From going through the Section 66D & exemption Notification No 25/2012-St, it is obvious that this specific activity always remains exempted under the Finance Act 1994 till 30/06/2017.

3. That the department has itself accepted that BS course is prerequisite for obtaining MD degree and without BS course no student will be admitted in MD Course. [para 4.2 of Order in original running page No 4 of O.I.O, para 5.2 running page No 6 of O.I.O, para 8.1.8.2 of running page No 18 of O.I.O.]

From the above facts as appearing in the O.I.O, it is clear that during investigation department has itself accepted that BS is not a separate course and it is part of MD course.

4. The observation of the learned adjudicating that the degree is not granted by the appellant and it is granted by the foreign university (para 25.2 page No 79 of O.I.O) does not have any relevance in the eyes of law. On this very issue the appellant is placing reliance on the Hon'ble Tribunal order in the matter of ITM International (P) Ltd Vs Commissioner of Service Tax Delhi 2017(5)GSTL 176(Tri-Del)."

For the sake of ready reference, we reproduce above stated relied upon interim order of this Tribunal as follows:-

"This appeal is referred to the third member due to difference of opinion between the members in the Division Bench while deciding the case.

2. The appellants are engaged in the field of education and coaching. They are registered with the ST department under the category of "Commercial Training or Coaching Services". The dispute in the present appeal relates to tax liability of the appellant. In respect of two main activities, namely, (a) fees received for offering courses of London School of Economics (University of London) resulting in issue of degree by the University of London and (b) Fee received for coaching provided for Business English and Personality Development. The present appeal is against confirmation of demand of service tax against

the appellant under the category of commercial coaching or training service. The case was decided by the Division Bench and as per Interim Orders No.15-16/2017 dated 09.02.2017, the following difference of opinion was framed for reference to the third member:

"Demand within the limitation period is required to be upheld, as held by learned Member (Technical) or the entire demand has to be set aside as held by learned Member (Judicial)."

3. The case is listed for resolving the said difference of opinion. I have heard Ms Lalita Krishnamurthy, Id CA on behalf of the Appellant and Mr Ranjan Khanna, Id AR on behalf of the Revenue. I have perused the appeal records, Including written submissions and various case laws relied upon by both the sides.

4. The Member (Technical) held that the appellants do not issue degree or diploma recognized by law. As such, he held them liable for service tax, holding that they are covered by the definition of " Commercial Training or Coaching Centre " in terms of Section 65(27) of the Finance Act, 1994. Ld Member (Judicial) held that the course provided by the appellant resulted in the issue of degree by the University of London (London School of Economics) which is recognized by law in India. She relied on various communications of UGC and AIU to hold that the degree which was issued, on completion of course is recognized as equivalent to degree issued by Indian Universities or Institutions. Reliance was also placed on the decision of the Commissioner (Appeals) order dated 30.01.2014 wherein it was held that the course offered by the appellant are recognized by law in India and as such the appellants would not fall within the ambit of "Commercial Training or Coaching Centre." Regarding Business English Course and Personality Development Courses, Member (Judicial) held that as appellant will not fall under the category of commercial training or coaching centre, no service tax liability can arise on such courses offered by the appellant.

5. On the first issue, regarding courses offered by the appellant resulting in the degrees/diplomas awarded by University of London, I find that these degrees/diplomas are to be considered as recognized by the law for the time being in force. It is noted that inference that degree or diploma or any educational

qualification should be issued by commercial trainee or coaching Centre itself, is too literal interpretation of the statute. It is a well known fact that the colleges in India provide courses resulting in degrees or diplomas but the said degree and diplomas are issued by the University or the main Institute to which these colleges are affiliated. If it is to be held that as the degree is not issued by the college which is providing course, the college should be considered as a " commercial trainee or coaching centre ", subjected to service tax, such interpretation will result in absurd consequences. Admittedly, the degree or diplomas are issued by the Universities or the main organization to which the college or an institute or a centre is affiliated. Keeping this in the background, it can be seen that the degree or diploma being issued by University of London can be considered at par while interpreting the scope of commercial training or coaching centre.

6. The next question is whether such a degree or diploma is recognized by law for the time being in force. Here, the reason discussed by Member (Judicial) is proper and sustainable. The UGC and AICTE etc are recognizing bodies of a University or an institution. The degree or diploma awarded by these institutions are being considered as recognized by law for time being in force. In this connection, we note the position has been clarified regarding the scope of the term qualification " recognized by any law " will include such course as are approved or recognized by any entity established under a central or a state law, including delegated legislation, for the purpose of granting recognition to any education course.

7. Further, it is seen that the Ministry of Human Resource Development vide their notification dated 13.03.1995 stated that the Govt. of India had decided that those foreign qualifications which are recognized/equated by Association of Indian Universities are treated as recognized for the purpose of employment to posts and services under the Central Government. No separate orders for recognition of such foreign qualification is needed to be issued. Here it is relevant to note that UGC had advised the Indian students to ascertain information regarding equivalence of the degrees and diplomas

awarded by accredited Universities abroad. The degree/diploma programmes offered by the appellant resulting in the issue of certificate by the University of London (LSE) which is treated as equivalent to degree or diploma of public Universities in India. As such, I find that the appellants will fall outside the scope of definition for " commercial training or coaching centre." It may be noted here that even the impugned order indicated that the certificate and diplomas issued by LSE are recognized by all the national universities. However, the adjudicating authority did not consider his own finding as relevant and followed the Board circular which refers to the recognition by statutory authorities like UGC etc.

8. It is relevant to note here that the department has been taking consistently a view that when an educational institute is affiliated to a university/institution awarding a degree recognized by law, then the said institute is not a commercial training or coaching centre. Reference can be made to circular No.26/2003-28.08.2012 and 26.02.2010 of the Board. Admittedly, the appellants were providing course resulting in the award of B.Tech, BBA, MBA of Allahabad Agricultural Institute (deemed university). No demand for Service Tax has been made in respect of these courses. Even on this ground, the appellants can not be considered as commercial coaching or training centre. Apart from the fact that the appellants will fall outside the purview of commercial coaching or training centre, I find that the Business English Course and Personality Development course offered by the appellants will be covered by exemption notification No.9/2003 ST. In this connection, reliance can be placed on the decision of the Tribunal in Anurag Soni 2017 (52 STR 18 Tribunal Delhi) wherein the tribunal observed as below:

"5. Notifications No.9/2003 and 24/2004 exempts vocational training institutes from payment of Service Tax entry "commercial training or coaching". "Vocational Training Institute" means a commercial training or coaching centre which provides vocational coaching or training that impart skills to enable the trainee to seek employment or undertake self-employment, directly after such training or coaching. Admittedly, the appellants are engaged in providing coaching in English, French

and German language skills. Training included improving the skills of pronunciations, manner of speaking etc. The original authority recorded that this sort of training imparted by the appellant helps in getting employment for the participant in Multi National Companies and various Corporation/Institutions where improved particular skill in speaking is required qualification. We are in agreement with the findings recorded by the original authority. The impugned order has at length examined the provisions of Section 3(2) of the Official Language Act, 1963, Article 343(2) of Constitution of India and the status of English in India. We find that the whole discussion is misplaced and irrelevant to decide the taxability of the appellant under "commercial coaching or training". As rightly contended by the appellant, it is not the status of the English, but the nature of coaching given by appellant which is relevant to decide the exemption under notification. Neither the tax entry nor the exemption notifications are having reference to any point of discussion which formed basis for the conclusion drawn by the impugned order. We find that the impugned order was mis-directed when examining the legal issue. Accordingly, same is set-aside."

9. In view of the above discussion, I find that the demand for Service Tax against the appellants, not sustainable and accordingly I agree with the Member (Judicial)."

7. We have carefully gone through the record of the case, submissions made during the hearing and written submissions submitted on 30.04.2024 after the hearing was completed, along with relied upon interim order of this Tribunal in the case of ITM International (P) Ltd. (supra). The issue to be decided in this appeal by us is whether the educational services rendered by the appellant to the students undertaking the course of BS is chargeable to service tax or not. We note that it is undisputed fact that the appellant is engaged in providing educational service to students who have enrolled for BS course with the appellant and the appellant has collected tuition fee from the students. It is also undisputed fact that BS course is pre-requisite for obtaining degree of MD which is equivalent to MBBS degree in India and that MD degree is offered by an institute in

Philippines where students completing BS course with the appellant take admission in Davos Medical School Foundation, Philippines. We note that Schedule 3 issued under Section 13 of Indian Medical Council Act, 1956 in its Part II has included MD degree offered by Davos Medical School Foundation, Philippines as recognized medical qualification under Section 13 of Indian Medical Council Act, 1956. It is also undisputed fact that the appellant is not receiving any consideration from any other source than the tuition fee collected from the students enrolled for BS course. We note that Section 65B(34) of Finance Act, 1994 defines negative list and the services covered under negative list are not liable to be charged to service tax. Chapter V of Finance Act, 1994 has provided for Section 66D for such negative list and under the said Section at Clause (I) when a service of education is imparted as a part of a curriculum for obtaining the qualification recognized by any law for the time being in force shall not be chargeable to service tax. The said entry under Clause (I) under Section 66D remained on statute till 14.05.2016. Further, with effect from 01.07.2012 a notification was effected bearing No.25/2012-ST dated 20.06.2012 which in common parlance is called mega exemption notification. With effect from 11.07.2014, under Entry No.9 under the said notification, services provided by an educational institution to its students, faculty and staff were exempted. Further, educational institution was defined under Clause (oa) in para 2 of the said notification with effect from 14.05.2016. The said entry under Clause (oa) provided that an educational institution means an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force. So, during the entire period of dispute if a service is provided in respect of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force, then such service either did not attract service tax under negative list till 14.05.2016 or was exempted from payment of service tax under Notification No.25/2012-ST dated 20.06.2012 under Entry No.9 with effect from 14.05.2016. As can be seen from the foregoing paragraphs, appellant was providing educational service for a course called BS which was pre-requisite for a course for MD and MD qualification is

recognized by Indian Medical Council Act, 1956. We note that in the relied upon interim order in the case of ITM International (P) Ltd. reported at 2017 (5) GSTL 176 (Tri.-Del.), the third Member to whom the matter was referred has clarified in para 5 that degrees and diplomas are issued by universities and the colleges affiliated to such universities provided educational service and such colleges who themselves are not issuing degree certificate are not being subjected to levy of service tax. In similar manner, here the degree of MD which is the qualification recognized by Indian Medical Council Act, 1956 is awarded and a part of the said qualification requires study of BS course which is provided by the present appellant. Therefore, we hold that the educational service provided by the present appellant is a part of a curriculum for obtaining MD qualification which is recognized by law for the time being in force. We, therefore, hold that during the period of dispute upto 14.05.2016, the activity of imparting education by the appellant did not attract service tax under the provisions of Section 66D *ibid*. Further, we hold that the activities of providing educational service by the appellant subsequent to 14.05.2016 till the end of the period of dispute was exempted from payment of service tax under Entry No.9 of Notification No.25/2012-ST dated 20.06.2012. Learned AR has pointed out that the appellant had separately collected charges from students for arranging visa and air tickets for travel to Philippines. We note that it is recorded in para 24.4 of the impugned order that the amounts collected from students and retained by the appellant were accounted for by the appellant in their P&L and ledger extracts as tuition fee. Learned AR could not give any details as to the period for which such amounts were collected separately by the appellant. It is already noted above that with effect from 11.07.2014, under Entry No.9 under Notification No. 25/2012-ST dated 20.06.2012, services provided by an educational institution to its students, faculty and staff became exempted. Therefore, all such services which were provided by the appellant to students for arranging visa and air tickets are exempted under the said Entry No.9 of the said Notification No. 25/2012-ST dated 20.06.2012. We, therefore, hold that during the entire period of dispute, the appellant was not liable to pay service tax on the activity of imparting

education and also on any other services provided to their students.

8. In view of our findings above, we set aside the impugned order and allow the appeal.

(Order pronounced in the open court on 27.06.2024)

(Anil G. Shakkarwar)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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