

RTI REQUEST DETAILS

Registration No. :	CECVZ/R/E/20/00050	Date of Receipt :	11/09/2020
Type of Receipt :	Online Receipt	Language of Request :	English
Name :	PHANI SATYA SAI	Gender :	Male
Address :	DOOR NO 2-36-26 TREVEDHI NAGAR STREET , ALCOT GARDENS RAJAHMUNDRUY, Pin:533101		
State :	Andhra Pradesh	Country :	India
Phone No. :	+91-9059577582	Mobile No. :	+91-9059577582
Email :	phanisteyn321@gmail.com		
Status(Rural/Urban) :	Urban	Education Status :	Graduate
Is Requester Below Poverty Line ? :	No	Citizenship Status	Indian
Amount Paid :	10)	Mode of Payment	Payment Gateway
Does it concern the life or Liberty of a Person ? :	No(Normal)	Request Pertains to :	
Information Sought :	<p>To The Central Information Officer, O/o The CHIEF COMMISSIONER of Central GST and Central Excise, GST Bhavan, VISHAKAPATNAM.</p> <p>Sir, Sub : Application under the Right to Information Act, 2005 - Reg.</p> <p>Please provide the following copies of Establishment Orders(NGO):</p> <p>1. The Establishment orders E.O(NGO)s issued in respect of promotions given in the cadre of HAWALDARS from Sepoy cadre during the years from 2001 to 2015.</p> <p>2. The Establishment orders issued in respect of promotions to the following mentioned 78 officers as Hawaldars from the cadre of Sepoy .</p> <p>1. B.S.N Kumar 40.J.Chandra rao 2. A Satya rao 41.Bonila Appa rao 3. M Venkata Rao 42.A Ramesh Dora 4. M.V Siva ram 43.V.Rama rao 5. K Kesava Rao 44.K.Bangaraiah 6. MD. Farooq 45.T.Satyanarayana 7. B.Ananda rao 46.L.Ramam 8. T.Eswara rao 47.N.Venkata ratnam 9. S.Veeranna 48.G.Babu rao 10. K.Samba Murthy Raju 49.K.Marayya 11. D.P.V Lezerous 50.Y.Venkateswara rao 12. S.Nageswara rao 51.V.Macharayya</p>		

13. P.Srinivasa Rao 52.B.Vijaya kumar
14. Munna Misro 53.M.Chennakesava rao
15. K.Narayana rao 54.V.V.V Satyanarayana
16. A.Malleswara rao 55.D.Suryachandram
17. V.Venkat Rao 56.G.Venkata rao
18. Abdul basid 57.A.Ananda rao
19. M.Bulli raju 58.S.Naga bhushanam
20. B.Satya rao 59.I.Adi Raju
21. P.Satyanarayana 60.R.Bangaraiah
22. U. Trupathi naidu 61.G.Suri babu
23. T.Venkat rao 62.V.Sankara rao
24. K.Venkat ramana 63.K.Ch.Venkata rao
25. S S Selva raju 64.M.Gopala rao
26. N.S.N Murthy 65.D.Appala Swamy
27. Komatla Venkata Raman 66.N.Nooka raju
28. K.Srinivasa rao 67.T.J.Sanjeeva rao
29. D.Apparao 68.K.Jeeva Ratnam
30. V.Srinivasa rao 69.Y.John Elisha
31. K V Ramaraju 70.Bondala Appa rao
32. S S Selva raju 71.M.Gopala rao
33. N.S.N Murthy 72.D.Appala Swamy
34. Komatla Venkata Raman 73.N.Nooka raju
35. K.Srinivasa rao 74.T.J.Sanjeeva rao
36. D.Apparao 75.K.Jeeva Ratnam
37. V.Srinivasa rao 76.Y.John Elisha
38. K V Ramaraju 77.Bondala Appa rao
- 39.SK Ahmed Unnisa 78.P.S.N.Murthy

Thanking you Sir,
Applicant
P.Phani Satya Sai
Door no 2-36-26
Trevedhi nagar Street
Alcot gardens
Rajahmundry-533101
Phn no : 9059577582

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I/17502/2020



केन्द्रीय वस्तु एवं सेवाकर के मुख्य आयुक्त कार्यालय केंद्रीय कर एवं सीमा शुल्क
OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL TAX & CUSTOMS
विशाखपट्टणम क्षेत्र, **VISAKHAPATNAM ZONE**

Tel No. 0891-2568837: FAX: 0891-2561942: Email: ccu-cexvzg@nic.in

Dt:01/10/2020

To

Shri P.Phani Satya Sai,
Door no 2-36-26,
Trevedhi Nagar Street,
Alcot Gardens,
Rajahmundry-533101.

Sir,

Sub: Information sought under RTI Act 2005 –Reg.
000

Please refer to your RTI application bearing Registration No.:
CECVZ/R/E/20/00050 received in this Office through online on dt.11.09.2020.

The information sought in your application is not available in this office. Therefore,
your application was transferred to all the Commissionerates in this zone in the RTI online
portal.

faithfully,

Commissioner/CPIO

2560793 / 2853196

Signed by Aravinda Das

Date: 01-10-2020 19:06:28

Reason: Approved

Yours

(Aravinda Das)
Assistant

0891-



केंद्रीय वस्तु, सेवाकर एवं सीमा शुल्क के मुख्य आयुक्त का कार्यालय
**OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST &
CUSTOMS**

विशाखापट्टणम क्षेत्र VISAKHAPATNAM ZONE

सेवा में To

Shri. Venkat Prasad,
Hyderabad, Pin- 500034,
Telangana

// Through Online RTI Portal //

महोदय/ Sir,

**Sub: Information sought under RTI Act 2005 – Application filed
by Shri. Venkat Prasad - Reg.**

Please refer to your RTI application dated 06.10.2020, which was registered in the online RTI portal of this office Vide No. CECVZ/R/E/20/00054 dated 06.10.2020.

2. In this regard please find enclosed herewith a copy of the OIO No. 22/2013 dated 29.03.2013 passed by the Commissioner of Central Excise, Customs and Service Tax, Guntur Commissionerate in the case of M/s Master Minds.

3. Further, it is to inform that the same order was reviewed and accepted by the then Chief Commissioner of Central Excise, Customs and Service Tax, Visakhapatnam Zone. However, no explicit order was issued in that regard. Hence the copies of the note sheets for accepting the same order are also enclosed herewith for the reference.

4. If you are not satisfied with this reply, you may file an appeal before the Appellate Authority within 30 days of receipt of this letter. The details of the Appellate Authority are furnished hereunder-

*Shri. M. Sreekanth, Joint Commissioner,
Office of the Chief Commissioner of Central Tax & Customs,
GST Bhavan, Port Area, Visakhapatnam-530035*

भवदीय Yours faithfully,

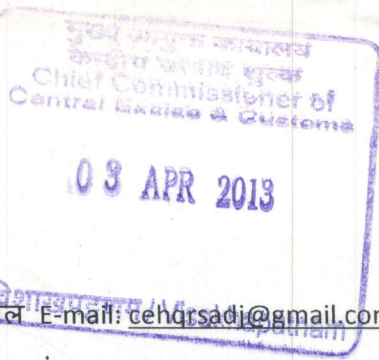
Signed by Aravinda Das

Date: 23-10-2020 13:46:45 (अरविंद दास/Aravinda Das)

Reason: Approved

Assistant Commissioner/CPIO
0891-2560793/2853196

GST Bhavan, Port Area, Visakhapatnam-530 035, 0891-2568837 2561942 commr-cexvzg@nic.in



पीएबीएक्स PABX: 0863-2234783

ई-मेल E-mail: cenhrsadi@gmail.com

फैक्स FAX: 0863 - 2234365.

पोस्ट बाक्स सं Post Box No. 331

भारत सरकार

GOVERNMENT OF INDIA

केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर के आयुक्त का कार्यालय

केन्द्रीय राजस्व भवन, कन्नावारितोटा, गुंटूर - 522 004.

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX, CENTRAL REVENUES BUILDING,
KANNAVARI THOTA, GUNTUR - 522 004.

प.सं.C.No. V/से.क.ST/15/81/2012 - नया.नि. Adjn.

दिनांक Dated: 29.03.2013

ओ.आर.सं.O.R. No. 99/2012 - से.क.ST

मूल आदेश सं.ORDER-IN-ORIGINAL No. 22/2013 - सेवाकर S.Tax

पास करनेवाले अधिकारी : श्री सी.पी.राव, भा.रा.से.,

आयुक्त

Passed by Shri C.P. RAO, I.R.S.,
COMMISSIONER

प्रस्तावना

PREAMBLE

1. जिनके नाम में यह आदेश जारी किया जाता है उनके निजी उपयोग के लिए यह प्रति निःशुल्क दी जाती है।
This copy is granted free of charge for the private use of the person to whom it is issued.
2. कोई भी व्यक्ति जो इस आदेश से असहमत हो, तो वे वित्त अधिनियम, 1994 की धारा 86 के अधीन, जिसे केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35 बी(3), यथा संशोधित, के साथ पढ़ें, सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, बेंगलूर के दक्षिणी न्यायपीठ के समक्ष अपील कर सकते हैं।
Under Section 86 of the Finance Act, 1994 read with Section 35 B(3) of the Central Excise Act, 1944, as amended, any person aggrieved by this Order can prefer an appeal to the Southern Bench of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Bangalore.
3. केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001 के नियम 6(1) के अंतर्गत निर्धारित ई.ए.3 तथा/या ई.ए.5 प्रपत्र में इस आदेश की संप्रेषण करने की तिथि से 03 (तीन) महीने के अंदर अपील प्रस्तुत किया जाना है।

Appeal must be filed in Form E.A. 3 and /or E.A.5 prescribed under Rule 6(1) of the Central Excise (Appeals) Rules, 2001 within 03 (three) months from the date of communication of this Order.

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03/4

4. हर अपील-जापन, परस्पर आपत्ति, रोक आवेदन या किसी भी अन्य आवेदन फुलस्केप कागज़ के एक तरफ दुहरे स्पेस में स्वच्छ रूप से टंकित रूप में होना है, तथा उन्हें पृष्ठांकित एवं सूची करके, हर कागज़ को बांधकर अलग फोल्डर में रखना चाहिए।

Every Memorandum of Appeal, Cross-objections, Stay Application or any other application shall be typed neatly in double space on one side of fullscape paper and the same shall be duly paged, indexed and tagged firmly with each paper-book in a separate folder.

5. अपील के साथ निम्नलिखित दस्तावेज संलग्न करना चाहिए:-

The appeal must be accompanied by:

- (i) उचित राशि (धारा 86(6) जिसे धारा 35 बी(6) के साथ पढ़ें तथा धारा 86

(6 ए) जिसे धारा 35 बी(7) के साथ पढ़ें, जो भी लागू हो, में उल्लिखित) के लिए अधिकरण के दक्षिणी न्यायपीठ के सहायक रजिस्ट्रार के नाम पर, बेंगलूर के किसी भी राष्ट्रीय बैंक के किसी भी शाखा में भुगतान होनेवाली रेखित बैंक ड्राफ्ट, जो राष्ट्रीय बैंक से ली गयी हो;

A Crossed Bank Draft for appropriate sum (mentioned in Section 86(6) read with Section 35 B (6) and Section 86 (6A) read with Section 35 B (7), as the case may be) obtained from a Nationalized Bank drawn in favour of the Assistant Registrar of the Southern Bench of the Tribunal and should be on the branch of a Nationalized Bank at Bangalore; and

- (ii) यदि अपील अधिकृत प्रतिनिधि द्वारा हस्ताक्षरित हो, जो सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, 1982 के नियम 13 के अधीन अपेक्षित दस्तावेज, जो अपीलकर्ता की तरफ़ से प्रतिनिधि को हस्ताक्षर एवं अपील करने के लिए अधिकृत करते हैं।

The documents authorizing the representative to sign and appeal on behalf of the appellant, if the Appeal is signed by the authorized representative, as required under Rule 13 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

6. केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-एफ के प्रावधानों के अनुसार, जिन्हें वित्त अधिनियम की धारा 83 के साथ पढ़ें, जो व्यक्ति इस आदेश के विरुद्ध अपील करना चाहते हैं, तो उन्हें अपील को लंबित रखकर, माँगी गई शुल्क या उसपर उद्ग्रहित जुर्माना न्यायनिर्णायक प्राधिकारी के पास जमा करना है।

As per the provisions of Section 35F of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994, any person desirous of appealing against this Order shall, pending the appeal, deposit with the Adjudicating Authority the duty demanded or the penalty levied therein.

7. यदि इस आदेश प्राप्त करने की तिथि से 30 दिन के अंदर अधिनियम की धारा 78 के शर्तों में निहित प्रावधानों का अनुपालन करने से, उक्त अधिनियम की धारा 78 के शर्तों के अनुसार धारा 78 के अंतर्गत देय जुर्माना को निर्धारित सेवाकर में 25% तक कम किया जा सकता है।

Vide the Proviso to Section 78 of the Act, the penalty payable under Section 78 can be reduced to 25% of the Service Tax so determined by compliance of the provisions of the said Provisos within 30 days of the receipt of this order.

* * *

Sub:- Service Tax - Adjudication – Non-payment of Service Tax on 'Commercial Training & Coaching' Service for the period from 01.01.2012 to 31.03.2012 by M/s. Master Minds, Guntur- Adjudication Order passed

M/s. Master Minds, D. No. 5-25-72, 3/11, Brodipet, Guntur -520 002 (hereinafter referred to as "**M/s.MM**" or "**the assessee**") is engaged in providing the services of '**Commercial Training & Coaching**' to students aspiring for Chartered Accountancy Course conducted by the Indian Chartered Accountants of India, and students aspiring Cost Accountants Course conducted by ICWAI. M/s.MM have registered with the Central Excise Department vide Service Tax Registration No. ACUPM0570HSTOO1. They are also having branches at Nellore, Kurnool, Rajahmundry and Visakhapatnam. They have taken centralized registration at Guntur and have been filing periodical ST-3 returns from time to time, in Guntur. M/s.MM is a proprietary firm. The assessee has filed ST-3 Return for the Half year ending 31.03.2012. As seen from their ST-3, it was observed that they have not paid service tax for the months of January, 2012 to March, 2012.

(2) M/s.MM vide their letter dated 16.06.2011 addressed to the Commissioner with a copy endorsed to the Assistant Commissioner of Central Excise and Service Tax Guntur Division, stated that they are providing coaching for **students of intermediate course** which is recognized by the law and certificates will be granted by the Board of Intermediate Education, Andhra Pradesh to those candidates who completed course successfully. In addition to the intermediate course they are also providing coaching to the aspirants who want to appear for the **Common Proficiency Test (CPT)**, which is an examination conducted by the Institute of Chartered Accountants of India (ICAI), which is an **eligibility qualification** for studying Chartered Accountancy Course. Moreover, they are also providing **coaching to the students for the courses IPCC 85 Final of Chartered Accountancy**. The Courses CPT, IPCC and Final of Chartered Accountancy are recognized by the Government and these are qualifications recognized by law and certificates will also be issued by the ICAI, an institute which is created under an Act of Parliament. **The ICAI or Board of Intermediate Education is not providing any coaching directly to all the aspirants and at all the Centers.** Therefore, the aspirants are depending upon the Coaching Institutes who are offering the coaching for preparation of these Courses and appearing for the exams conducted by these institutes. In this scenario, they are offering coaching to the aspirants for preparing these courses and appearing for the exams and finally to get qualified with a certificate issued by these institutions and hence **coaching given by them to the students will lead to grant of issuance of certificates issued by these institutions.**

(3) They have also submitted that, vide Notification No. 33/2011-ST, dated 25.04.2011 Govt. of India exempted the "Commercial Training or Coaching Centre" from any coaching or training leading to grant of a Certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force. Hence, they contended that they have satisfied the conditions laid down in the notification, hence, they are in a considered opinion that they need not pay Service Tax on the coaching offered to students of intermediate, CPT, IPCC & Final of CA as same was exempted under Notification No. 33/2011-ST, dated 25.04.2011. Further, they also stated they are not collecting Service Tax nor paying Service Tax on the fee collected for the coaching offered by them with effect from 16.06.2011.

(4) As per the definition under Section 65 (27) of the Finance Act, 1994, Commercial Training or Coaching Centre means any institute or establishment providing Commercial Training or Coaching for imparting skill or knowledge or lessons on any subject or field other than sports, with or without issuance of a certificate and includes coaching or tutorial classes. The words "but does not include pre-school coaching and training center or any institute or establishment which issues any certificate or diploma or degree or any other educational qualification recognized by law for the time being in force" were omitted w.e.f. 01.05.2011. In place of omitted part of the definition, the Board has issued exemption notification No. 33/2011-ST dated 25.04.2011, exempting (i) any preschool coaching and training (ii) any coaching or training leading to grant of certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force, when provided by commercial coaching or training from the whole of the Service Tax leviable thereon under Section 66 of the Finance Act, 1944. Thus, practically there is no change in the law regarding exemption given to certain category of Commercial Training or Coaching Centre's. Therefore, the assessee's contention that their services are exempted from payment of Service Tax consequent on issue of Notification No. 33/2011-ST dated 25.04.2011, appears to be incorrect.

(5) As per the definition under Section 65 (105) (zcc) of the Finance Act, 1994, the term "taxable service" means service provided or to be provided to any person, by a commercial training or coaching center in relation to commercial training or coaching, the liability of collecting and payment of service tax lies with the person who is providing such service i.e. the person who raises a bill for services rendered to any person by such operator shall be the person responsible for collecting of service tax.

(6) Under Section 67 of the Finance Act, the Service Tax is payable on the gross amount charged by such Commercial Training and Coaching Centre from any person in relation to such training or coaching with effect from 01.07.2003, commercial training or coaching service is taxable. Thus the training imparted by the assessee for C.A. examination falls under the category of "Commercial Training or Coaching" and they are liable to pay service tax.

(7) The assessee was requested to submit the particulars for the period from 01.01.2012 to 31.03.2012 vide Range Office letter O.C.No.386/2012 dated 10.08.2012. The assessee submitted the details of fee collected towards Services rendered for the period from 01.01.2012 to 31.03.2012 vide their letter dated 10.08.2012. The details of value of Service provided (fee collected) are given as under:

Month	Value	Service Tax Payable			
		S.Tax @ 10%	Ed.Cess @ 2%	S.H.Ed. Cess @ 1%	Total
January,2012	2,30,11,516	23,01,152	46,023	23,012	23,70,186
February,2012	2,47,94,807	24,79,481	49,590	24,795	25,53,865
March,2012	2,99,72,422	29,97,242	59,945	29,972	30,87,159
TOTAL	7,77,78,745	77,77,875	1,55,557	77,779	80,11,211

(8) From the above, it appears that the assessee has not paid the service tax on fees collected from the students to the tune of Rs.80,11,211/- (Rs. 77,77,875 towards Service Tax, Rs.1,55,557/- towards Education Cess and Rs.77,779/- towards Secondary Higher Education Cess) for the period from 01.01.2012 to 31.03.2012 and contravened the provisions of Section 67 and Section 68 of Finance Act, 1994 by not assessing properly the tax payable in respect of the services provided by him and not paid the tax to the Government.

(9) From the above, it also appears that the assessee is liable to pay total Service Tax of Rs.80,11,211/- (Rs.77,77,875 towards Service Tax, Rs.1,55,557/- towards Education Cess and Rs.77,779/- towards Secondary & Higher Education Cess).

- (i) under Section 73 (1) of the Chapter V of the Finance Act, 1994;
- (ii) Interest at the rates as applicable from time to time, under the provisions of Section 75 of the Chapter V of the Finance Act;
- (iii) Penalty under the provisions of Section 76 of the Chapter V of the Finance Act, 1944.

(10) In view of the above, a notice dated.02.11.2012 was issued to the assessee directing them to show cause to the Commissioner, Guntur as to why:

- a) Total Service Tax of amount of Rs.80,11,211/- chargeable under section 66 of Finance act, 1994 should not be demanded from them under Section 73 (1) of the Chapter V of the Finance Act, 1994;
- b) Interest, at the rates as applicable from time to time, should not be demanded from them under the provisions of Section 75 of Chapter V of the Finance Act, 1994;
- c) Penalty should not be imposed on them, under the provisions of Section 76 of Chapter V of the Finance Act, 1994.

REPLY TO THE SHOW CAUSE NOTICE:

(11) The assessee vide their reply dated 11.01.2013 inter alia stated that:

- They are rightly eligible for exemption from payment of service tax under Notification No.33/2011 dated.25.04.2011 with effect from 01.05.2011.
- That they are giving coaching for the students in Common Proficiency Test(CPT), Integrated Professional Competence Course (IPCC), Chartered Accountancy (CA) and

Institute of Cost and Works Accountant (ICWA) certificate and all the above courses recognized by Law and hence they are exempted from payment of service tax under Notification No. 33/2011-ST.

- As per Section 65[105][zzc] of the Finance Act, 1994 as amended latest by Finance Act, 2010, "Commercial Training or Coaching Service" means any taxable service provided or to be provided:

(zzc) to any person, by a commercial training or coaching centre in relation to commercial training or coaching;

['Explanation.—For the removal of doubts, it is hereby declared that the expression "commercial training or coaching centre" occurring in this sub-clause and in clauses 10 (26), (27) and (90a) shall include any centre or institute, by whatever name called, where training or coaching is imparted for consideration, whether or not such centre or institute is registered as a trust or a society or similar other organisation under any law for the time being in force and carrying on its activity with or without profit motive and the expression "commercial training or coaching" shall be construed accordingly;']

- As per the provisions of Section 65[26] of the Finance Act, 1994, "Commercial Training or Coaching" means any training or coaching provided by any commercial training or coaching centre. As per Section 67[27] of the Finance Act, 1994, the definition of "Commercial Training or Coaching Centre" up to 01/05/2011 is as follows:

*(27) 'commercial training or coaching centre' means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial **classes but does not include preschool coaching and training centre or any institute or establishment which issues any certificate or diploma or degree or any educational qualification recognized by law/ for the time being in force:***

The words in bold and underline were omitted by the Finance Act 2011-12, with effect from 01/05/2011 and the new definition after the amendment goes as follows:

(27) 'commercial training or coaching centre' means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes

- As per the above definitions the requisites for any service taxable under the "Commercial Training or Coaching Centre" are:

- Commercial Training or Coaching must be provided by institute or establishment [whether recognized by the any authority under any law or not];
 - Such commercial training or coaching is provided for imparting skill or knowledge or lessons on any subject of field but not sports;
 - Coaching or tutorial classes are also included; and
 - Commercial training or coaching is provided with or without issuance of certificate.
- Vide Notification No. 33/2011-ST dated 25.04.2011, services provided by any commercial training or coaching or exempted from the whole of the service tax with effect from 01.05.2011. The content of the said notification is as under:
- G.S.R. (E) - In exercise of the power conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempt,-*
- (i) any preschool coaching and training;
 - (ii) any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force;
- As per the above notification, for availing the whole exemption from the payment of service tax with respect to clause [ii], the following are the requisites to satisfy for any "commercial training or coaching centre" who provides such commercial training or coaching:
- a) Any coaching or training provided by the institute/ establishment should leads to issuance of a certificate/ diploma/ degree/ any educational qualification and
 - b) Such certificate/ diploma/ degree/ any educational qualification should be recognized by any law for the time being in force.
- that the above comparison of the provisions of the statute, it is clear that service tax is not levied on the commercial training or coaching if the following conditions were satisfied:
- a. For the period up to 01.05.2011:
 - (i) The exclusion clause is provided in the definition itself;
 - (ii) Coaching or training shall be provided by a commercial training or coaching centre;
 - (iii) Such commercial training centre may be an institute or establishment;
 - (iv) Such institute or establishment need to issue a certificate / diploma / degree / any educational qualification;
 - (v) Such certificate / diploma / degree / any educational qualification shall be recognized by the law for the time being in force:

(vi) Hence, the institute or establishment shall be recognized by law to enable them to issue such certificate/ diploma/ degree/ any educational qualification recognized by law

b. For the period from 01.05.2011:

- (i) The definition does not contain any exclusion clause however, the notification No.33/2011-ST, provides such exemption
 - (ii) Coaching or training shall be provided by a commercial training or coaching centre;
 - (iii) Such commercial training centre may be a institute or establishment;
 - (iv) Such institute or establishment may or may not issue a certificate/ diploma/ degree/ any educational qualification;
 - (v) However, the coaching or training imparted by such institute shall lead to issuance of certificate/ diploma/ degree/ any educational qualification;
 - (vi) Such certificate/ diploma/ degree/ any educational qualification is recognized by any law for the time being in force;
 - (vii) Since there is no condition that institute or establishment need not issue a certificate/ diploma/ degree/ any educational qualification recognized by law, the institute or establishment need not required to be recognized by law and
 - (viii) Further, there is no stipulation in the Notification No. 33/2011-ST, that to avail the exemption the establishment/ institute should be recognised by the law in force;
- CBEC in its circular DOF No.334/3/2011-TRU dt.25.4.2011 also made it clear that the revised definition is intended to bring into the tax all unrecognized education within the ambit irrespective of the fact whether the institute imparting the education is conducting any one or more courses recognized by law.
 - Though it was concluded that the coaching or training imparted for CA examination only attracts service tax, the impugned notice demands service tax on the entire fee collected by them in respect of all the courses, which is contrary to the conclusion arrived in the Para 6 of the Show cause notice.
 - The department issued notice on the gross amount without treating the receipt as cum-tax against the provisions of Section 67(2) of the Act.
 - That the demand of service tax is not sustainable, demand of interest and penalty is not correct in this regard the assesses quoted the judgment of the Supreme Court in the case of Hindustan Steel Vs State of Orissa [1978(2) ELT.159 (sc)] and requested to drop further proceedings in this case.
 - That the adjudicating authority is inherently empowered not to impose penalties in view of the powers conferred on him under Section 80 of the Finance Act, 1994. In this regard, they rely on the following case law, 'Smita Shetty vs CCE, Bangalore' – [2003-TIOL-232-BANG]
 - Even if the liability of service tax is assumed in their case, there was a reasonable cause for not paying service tax as explained above. Their bonafides are established by way of addressing letter to the department on

16.06.2011. The Service tax was not paid based on the interpretation of the Notification. Therefore, there was a reasonable cause for us for not paying service tax. Therefore, they submit that it is a fit case for invocation of Section 80 of the Act.

- The issue of show cause notice arose due to difference interpretation of the exemption notification. It is a settled law that when notice was issued due to difference of opinions and interpretation, penalty shall not be levied.

RECORD OF PERSONAL HEARING:

(12) Sri V.Sreenivas Reddy, Advocate appeared for personal hearing held on 20.02.2013 on behalf of the assessee. During the P.H they reiterated the submissions already made vide their reply to the notice dated.02.11.2012 and further submissions made as under and requested to drop further proceedings in this case.

- The Notification No.33/2011-ST Dated.25.04.2011 by way of exemption, substantially changed the definition of Commercial Training or Coaching Center by which the exemption available to the institutes imparting training and issuing certificates was extended to any coaching or training centre that leads to grant of a certificate or diploma or degree or any educational qualification recognized by Law and imparted by any commercial coaching or training centre.
- The assees have submitted the details of fee collected course wise and month wise during 01/12 to 03/12 which I would like to discuss in my findings below.

FINDINGS:

(13) I have gone carefully through the record and various submissions. The short point that falls for consideration is whether the assessee was correct in his understanding that the Commercial Training and Coaching Service does not include the services rendered by them in terms of Exemption Notification No.33/2011-ST dated 25.04.2011.

(14) The definition of Commercial Training and Coaching Service as per Section 65 (27) was amended. The definition of the said service before the amendment was as follows:

'commercial training or coaching centre' means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes but does not include pre school coaching and training centre or any institute or establishment which issues any certificate or diploma or degree or any educational qualification recognised by law / for the time being in force:

(15) The definition of taxable service as per Section 65 (105) (zcc) was as follows:

"Commercial Training or Coaching Service" means any taxable service provided or to be provided:

(zzc) to any person, by a commercial training or coaching centre in relation to commercial training or coaching;

[*Explanation.—For the removal of doubts, it is hereby declared that the expression "commercial training or coaching centre" occurring in this sub-clause and in clauses 10 (26), (27) and (90a) shall include any centre or institute, by whatever name called, where training or coaching is imparted for consideration, whether or not such centre or institute is registered as a trust or a society or similar other organisation under any law for the time being in force and carrying on its activity with or without profit motive and the expression "commercial training or coaching" shall be construed accordingly;*]

As per the provisions of Section 65 (26) of the Finance Act, 1994

“Commercial training or coaching” means any training or coaching provided by a commercial training or coaching centre;

(16) The definition of Commercial Training or Coaching Centre after 01.05.2011 is as follows:

“commercial training or coaching centre” means any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes

(17) As may be seen the underlined portion of the earlier definition was deleted. As a result, pre-school coaching and establishments which issue any certificate etc. recognized by Law are now taxable. However, by exemption Notification No.33/2011-ST dated 25.04.2011, the services namely (i) any pre-school coaching and training (ii) any coaching or training leading to grant of certificate or diploma or degree or any educational qualification which is recognized by law for the time being in force, when provided by commercial coaching or training got exempted from whole of Service Tax.

(18) Thus, it may be seen that while up to 01.05.2011, institutes which issue certificate etc., recognized by law were excluded from the ambit of the definition of the impugned service; from 01.05.2011, the notification exempted the activity of coaching or training leading to grant of a certificate etc., which is recognized by law. The assessee's contention is that while earlier the certificates if any issued by them were not recognized by the Law and were liable for tax; subsequent to the changes in the definition and issuance of exemption notification the coaching they are imparting is leading to a certificate etc., which is recognized by law.

(19) On examination, it is seen that by D.O. F. No.334/3/2011-TRU dated 25.04.2011, the changes have been described at paragraph 6 by the Ministry as follows:

The revised definition is intended to bring into the tax net all unrecognized education within its ambit irrespective of the fact whether the institute imparting the education is conducting any one or more course recognized by law. Accordingly, an exemption has been given to pre-school education and all education that leads to the award of a qualification recognized by law vide Notification No.33/2011-ST dated 25.04.2011.

(20) From the above, it is clear that the coaching and training of education leading to any certificate etc., recognized by the law, are now not coming within the tax net on account of the exemption notification. In view of this, the question to determine is whether the coaching and training imparted by the assessee is leading to any certificate etc., which is recognized by the law.

(21) As seen from the material on record viz., fee receipts, copy of certificates issued and other information supplied by the assesses showing the details of fee collected, examination conducted and copy of the certificates issued for each person course wise during the disputed period, it is noticed that the commercial coaching and training centre imparts training or coaching for various examinations like CPT, IPCC & final examination of Chartered Accountancy conducted by the Institute of Chartered Accountants of India (ICAI); ICWA foundation course, ICWA inter & ICWA Final examination of Cost Accountancy conducted by Institute of Cost Accountants of India (ICWA). They also impart intermediate education leading to a certificate issued by the Board of Intermediate Education.

(21.1) The entire scheme of examination and various other issues governing the Chartered Accountants is guided by the Chartered Accountants Act, 1949 and Chartered Accountants Regulations, 1988 issued under Section 30 of the Act, by the Council of ICAI. As per Section 30B of the Act, such regulations are placed before the Parliament. However, the CPT examination conducted by the ICAI is only a qualifying examination. The ICAI does not give any certificate and only gives a result card. Those who pass the entrance exam are eligible to study the IPCC ie. CA-inter. This is only an eligibility test. The exemption given to the coaching/training which leads to issuance of certificate recognized by any law under notification no.33/2011-ST has to be read strictly. The training for CPT as such does not lead to issuance of any certificate though it is the

threshold that is required to be crossed. The result cards issued by the ICAI can not be treated as a certificate leave alone a certificate recognized by law as enumerated in the notification no. 33/2011-ST. Thus, the coaching offered by the assesses for the students appearing for the CPT examination rightly comes under the definition of commercial training or coaching centre and are not covered by the benefit of notification no.33/2011-ST dated, 25.4.2011. Accordingly, the amounts collected for imparting coaching for the above said entrance examination is liable for service tax. Thus, it must be held that as far as the coaching imparted for this examination is concerned it cannot be said that the noticee has discharged the burden that he is eligible for the exemption.

However, the position for training imparted for the other examinations of CA viz, IPCC or CA are different. Certificates are issued by the ICAI is IPCC, (for CA inter) under Regulation 28E and CA (for CA final) under Regulation 29 of the Chartered Accountants Regulations, 1988 which are recognized by law. Accordingly, benefit of exemption under notification no.33/2011-ST is available to these two courses, viz., IPCC and CA except CPT.

(21.2) Similarly, ICWA is guided by the Cost and Works Accountants Act, 1959 and Cost and Works Accountants Regulations, 1993 issued under Section 39 (1) of the Act, by the Council of ICWA. As per Section 40 of the Act, such regulations are placed before the Parliament. Thus, the certificates issued under the Act and Regulations can be said to be recognized by the law. On a careful examination of the fee receipts and statements showing the fee particulars with the copy of the certificates awarded to the students it is noticed that they are not commensuration with each other. The fee receipts shows the details of coaching offered is for ICWA inter and the amount collected for such course is Rs. 1500/- only. Whereas, the statements showing the fee particulars shows higher amounts and the bill nos, names of the students shown in the statement prepared by the assesses are not commensurate with the bill nos and name of the student as shown in the copy of the bills furnished by them. In view of the above, it can be concluded that the amounts shown in the statement are collected from the students who appear for the ICWA foundation course only which is nothing but an eligibility test for ICWA just like CPT entrance exam conducted by ICAI. Thus, the coaching offered by the assesses for the students appearing for the ICWA foundation examination rightly falls under the definition of commercial training or coaching centre and are not covered by the benefit of notification no.33/2011-ST dated, 25.4.2011. Accordingly, the amounts collected for imparting coaching for the above said entrance examination is liable for service tax.

(21.3) Further, the assessee also impart Intermediate education leading to a certificate issued by the Board of Intermediate Education, Andhra Pradesh which was established in the year 1971. The Board of Intermediate Education was established by the Government of Andhra Pradesh. The main activities of the Board run as under:

- To regulate and supervise the Intermediate education system in the State of Andhra Pradesh.
- Governing and holding of different works viz Courseware designing, Preparation of syllabus, holding examinations, sanction of affiliation to colleges and
- Direct, Extend support and heading of all educational institutions coming under its control

Since the Board of intermediate Education was formulated by the Government of Andhra Pradesh itself, it can be called as recognized by law. Accordingly the certificates issued by the said organization shall be treated as the certificates issued by recognized agency.

(21.4) For extending the benefit of exemption under the said notification, for coaching/training imparted for two year intermediate courses, it has to be seen whether the said coaching centre is collecting the same fee as prescribed by the Board or not and whether the said coaching center is recognized/affiliated by the Board of Intermediate Education for imparting such training/coaching to the students. As per the proceedings of the Commissioner of Intermediate Education, Andhra Pradesh in Rc.No.Admn.IA-J/932/2011 dated, 23.05.2011 the prescribed Tuition fee for private and Co. Operative junior colleges for the academic year 2012-13 is Rs. 1600/- and Rs.1760/- for first year and second year respectively. However, as seen from the fee particulars collected towards intermediate course by the assessee during the disputed period it is clear that the amounts collected by them are in excess of Rs. 1600/- and 1760/- per each year. I find the benefit of exemption notification shall be extendable only for the prescribed tuition fee of Rs.1600/- and 1760/- for junior and senior intermediate respectively per each student. It is noticed that the assessee has not provided any information regarding total number of students to whom they imparted intermediate education year wise for extending the benefit under the said notification. From the data furnished, it is not possible to extract the total number of students studying first year and second year.

Further, it seems the fees over and above the prescribed amount of Rs. 1600/- for junior inter and Rs.1760/- for senior inter collected by the noticee is not for providing intermediate Education but for coaching / training for CPT entrance examination. The notice imparts CPT coaching exclusively for CPT aspirants as well as

for the students to whom they are providing intermediate education. Thus, it is clear that the fee collected towards intermediate course also includes the fee for CPT coaching. However, the assessee has not bifurcated the total fee for intermediate education as well as for CPT. Even assuming, but not admitting, that the assessee is entitled for the benefit of notification for intermediate course, it can not be extendable as the total fee collected by them which is inclusive of the fee for CPT coaching, which is otherwise not admissible in view of my earlier findings.

Further, the assessee has not furnished any information with regarding to affiliation / recognition given by the Intermediate Board to the noticee for providing education to intermediate students. Thus, the assessee has not discharged the burden of proving that they have been affiliated/recognized by the Board of Intermediate Education.

(21.5) In view of my above findings, I do not hesitate to hold that the coaching/training offered by the assessee for the two year intermediate course along with the CPT is not covered by the benefit of notification no.33/3011-ST beyond the fee prescribed by the Commissioner of Intermediate Education. They have not also produced any affiliation to the Board. It is noticed that no break up has been furnished by the noticee. Accordingly, they are liable to pay service tax on the amounts received towards coaching of intermediate education combined with CPT.

(22) Vide their reply, the assessee has submitted the full details of fee collected course wise and month wise for all the courses for which they imparted coaching during the disputed period. The details of the same are furnished hereunder:

Sl.NO.	Course	Jan'2012 (in Rs.)	Feb'2012 (in Rs.)	Mar'2012 (in Rs.)	Total (in Rs.)
1	INTER	8442715	4369651	821630	13633996
2	CA-CPT	2590250	3460289	17767982	23818521
3	CA-IPCC	11800951	16780792	11215185	39796928
4	CA-FINAL	59000	5000	0	64000
5	ICWA	156500	215500	94000	466000
	TOAL	23049416	24831232	29898797	77779445

(23) I have carefully gone through the figures furnished by the assessee and compared the said figures with the amounts demanded in the notice and noticed that they are commensurate with the amount demanded in the notice except Rs.700/- of the total value of taxable services. Amongst the five courses, as shown in the above table, I find the amount collected towards CA-IPCC and CA-FINAL are only the courses for which they impart coaching or training which leads to certificates recognized by law. As the assessee has proved the above said two courses offered by them leads to certificates recognized by law, I find the exemption in terms of Notification 33/2011-ST dated

25.04.2011 is rightly available to the noticee in respect of CA-IPCC and CA-FINAL. The demand in respect of above said two courses is not sustainable in law. As discussed in above paras, the assessee is liable to pay service tax on only on the courses viz., INTER, CA-CPT and ICWA foundation course.

(24) The assessee also contended that though they have been providing coaching to students of intermediate, ICWA & CA, the department finally concluded in the show cause notice that the coaching imparted to the CA examinations only comes under the service tax net and the impugned notice demands service tax on the entire fee collected by them in respect of all the courses. I find no force in their argument. As the majority of the coaching / training offered by them are for the courses related to Chartered Accountancy examinations and moreover, vide their letter dated, 10.08.2012, the assessee has furnished the consolidated figures only without giving any bifurcation, course wise, in that sense only it was shown as, CA examination in the notice and not concluded that CA examination only falls under the category of "Commercial Training or Coaching".

(25) The other issue for decision is whether the assessee is entitled for cum-tax benefit or not. The assessee contends that in terms of the provisions of Section 67 (2) of the Finance Act, 1994, they are eligible for Cum-Tax benefit as any amount collected from the student / service receivers, by them is inclusive of all taxes. In this regard, they have placed reliance on the case law, 'Commissioner v. Advantage Media Consultant' – 2009 (14) S.T.R, J 49 (S.C), wherein, the Apex Court upheld the lower authorities orders of extending benefit of cum-tax value as per Section 67 (2).

(25.1) As seen from the material on record, I find it is undisputed that the assessee has not collected any service tax during the disputed period. After perusing the above case law, I find the ratio laid down in the judgment delivered by the Honorable Apex Court in the above law, is squarely applicable to the instant case. The assessee is rightly eligible for cum-tax benefit in respect of the rest of the demand. After allowing cum-tax benefit, the service tax liability on INTER, CA-CPT and ICWA foundation courses has comes to **Rs.22,67,730/-** as worked out below.

Period	Amount collected in respect of intermediate education	Amount collected in respect of CA-CPT course	Amount collected in respect of ICWA course	Total cum-tax value received (in Rs)	Total taxable value (in Rs)	Service Tax @ 10% (In Rs.)	Ed. Cess @2% (In Rs.)	SHE Cess @1% (in Rs.)	Total Service Tax (In Rs.)
Jan'12 to Mar'12 S.Tax @ 10.30%	13633996	23818521	466000	37918517	34377622	3437762	68755	34378	3540895

(26) In regard to imposition of penalty under Section 76 of the Finance Act, 1994, the assessee contends that the non-payment of service tax by them is only due to interpretation of the statute and exemption available under a notification but not otherwise and hence, no penalty can be imposed on them under Section 76 *ibid*. Since the law is very clear even after issuance of Notification no. 33/2011 dated, 25.04.2011 and without establishing their claim, they simply abstained from payment of service tax on INTER, CA-CPT and ICWA courses rendered by them during the disputed period. Besides, Section 76 gets attracted the moment there is failure to pay tax for whatever reason. There is no dispute on the fact that they have failed to pay the tax on the above said two courses. There is no ingredient of *mens rea* in the Section 76. Hence, I am inclined to impose penalty on the assessee under Section 76 *ibid*.

(27) Having regard to the facts and circumstances of the case, I pass the following order.

ORDER

- (i) I confirm the total demand of Service Tax of **Rs. 35,40,895/-** (Rupees Thirty Five Lakh Forty Thousand Eight Hundred and Ninety Five only) including Ed.Cess and SHE Cess under Section 73 (i) of the Chapter V of the Finance Act, 1994 after allowing cum-tax benefit;
- (ii) In terms of the Section 75 of the Finance Act, 1994, I order to pay interest at applicable rates on the service tax amount payable as shown above;
- (iii) I impose a penalty of Rs.100 (Rupees One hundred only) per day or 1 % of such Tax per month whichever is higher starting with the first day after the due date till the date of actual payment of the outstanding amount of Service Tax mentioned at (i) above, on M/s. Master Minds, Guntur under Section 76 of the Finance Act, 1994 for contravention of Section 68 of the Finance Act, 1994. However, the penalty imposed under this Section shall not exceed the 50% of the amount of Service Tax demanded under para (i) above;


(C.P. RAO)
COMMISSIONER

To
M/s. MASTER MINDS, 5-25-72, 3/11, BRODIPET, Guntur-522 002.

[Through the Superintendent of Central Excise, Service Tax Range-I, GUNTUR]

Copy submitted to the Chief Commissioner of Customs and Central Excise, Visakhapatnam for information.

Copy to:

The Assistant Commissioner of Central Excise, Divisional Office, GUNTUR.

The Superintendent of Service Tax, Range-I, Guntur (Copy intended to the party may be served on them and the dated acknowledgement obtained may be sent to this office).

Master Copy / Stock file.

NS- 1

Order-in-Original No.: 22 / 2013 – S. Tax, dated 29.3.13 passed by Shri C. P. Rao, Commissioner, Central Excise and Customs, Guntur Commissionerate vide File C. No.: V / ST / 15 / 81 / 2012 – Adj.

Name of the Assessee: M/s Master Minds, Brodipet, Guntur.

Brief facts of the case:

1. M/s Master Minds, Brodipet, Guntur has taken centralized registration with the Department for payment of ST under the category of Commercial Training & Coaching services in respect of coaching services provided to intermediate students and other students appearing for the common Proficiency Test (CPT) conducted by Institute of Chartered Accountants of India (ICAI) and foundation course or eligibility test conducted by ICWAI, etc and were paying ST accordingly. The assessee, in addition to intermediate with CPT, is also providing coaching services for Integrated Professional Competence Course or IPCC (i.e., CA-Inter) and CA Final conducted by ICAI.
2. Verification of ST-3 returns for the period January' 2012 to March' 12 filed by the assessee revealed that the assessee has not paid Service Tax during the period and it appears that the assessee has stopped billing and collecting ST and accordingly stopped paying ST by claiming that the services provided by them are exempted vide Notification Number 33/2011-ST, dated 25.4.11.
3. It appeared that the definition of commercial training or coaching service was amended with effect from 1.5.11, by omitting the exclusion portion of the service from the definition of service provider and accordingly an exemption notification number 33 / 2011-ST, dated 25.4.11 was issued to cover the services that were hitherto excluded from the taxability of the service in the definition itself. Thus, it appeared that there was no change in the taxability of the service before and after amendment to the definition of the service provider and also neither before nor after issue of the exemption notification and that the non-payment of Service Tax citing exemption notification by the assessee appeared not correct. The assessee during the period January' 12 to March' 12 has collected service charges of Rs.7,77,78,745/- on which the Service Tax liability was worked out to Rs.80,11,211/-.
4. Accordingly, a show cause notice dated 2.11.12 was issued to the assessee demanding Service Tax of Rs.80,11,211/- covering the period 1.1.12 to 31.3.12 under Section 73(1) along with interest under Section 75 and penalty under Section 76 of the Finance Act, 1994.

5. The Commissioner, vide the subject Order-in-Original, after observing the principles of natural justice, has held that the assessee is liable to pay Service Tax in respect of the coaching services provided in connection with intermediate education conducted by Intermediate Board on the ground that they have not been affiliated / recognized by the Board of Intermediate Education and that the coaching in respect of CPT entrance exam conducted by ICAI and foundation course conducted by ICWAI are admission or entrance tests not leading to issue of certificates recognized by law and accordingly confirmed the ST demand of Rs.35,40,895/- after allowing cum-tax benefit under Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 and appropriate penalties under Section 76 of the Act, 1994. However, the Commissioner has dropped the demand of ST in respect of the coaching services provided in connection with IPCC (i.e., CA-Inter) and CA-Final exams conducted by ICAI on the ground that the coaching in respect of these two course leads to issuance of certificates recognized by law and as such are eligible for the benefit of the exemption notification No.: 33 / 2011 – ST, dated 25.4.11.
6. The Order-in-Original has been examined. The orders of the Commissioner dropping the ST of demand on the taxable value of Rs.3,98,60,928/- collected towards providing coaching for Integrated Professional Competence Course or IPCC (i.e., CA-Inter) and for CA-Final appears to be not legal and proper for the following reasons:
- i. As per the Section 65(26) of the Chapter V of the Finance Act, 1994, '*commercial training or coaching*' means 'any training or coaching provided by a commercial training or coaching centre'. Similarly, as per Section 65(105)(zzc) of the Finance Act, 1994 **taxable service in connection with commercial training or coaching** means, 'any service provided or to be provided to any person, by a commercial training or coaching centre in relation to commercial training or coaching'.
 - ii. Further, as per Section 65(27) of Chapter V of Finance Act, 1994, '*commercial training or coaching centre*' means "any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes but does not include pre-school coaching and training centre or any institute or establishment which issues any certificate or diploma or degree or any educational qualification recognized by law for the time being in force".

- iii. The word 'commercial' used in the above definitions was clarified through retrospective insertion of explanation effective from 1.7.03 vide Finance Act, 2010 whereby it was clarified that the word 'commercial' means any training or coaching that is provided for a consideration irrespective of presence or absence of any profit motive.
- iv. The notification number 10/2003-ST, dated 20.6.03 exempts the taxable services provided by a commercial training or coaching centre, in relation to commercial training or coaching, which form an essential part of a course or curriculum of **any other institute or establishment**, leading to issuance of any certificate or diploma or degree or educational qualification recognized by law for the time being in force, to any person, from the whole of the service tax leviable thereon under sub-section (2) of section 66 of the Finance Act, 1994. However, as per the *proviso* to the notification, this exemption applies only to cases, where charges for such services are paid directly to the institutes and not the coaching centers by the persons (students) undergoing such course or curriculum.
- v. In addition, there is exemption to commercial coaching or training services provided by vocational training institutes and re-creational training institutes and also to approved Modular Employable Skill courses.
- vi. The CBEC vide para 2.2 of the Circular No.: 59 / 8 / 2003, dated 20.6.03 has clarified that commercial coaching or training services provided by institutes that prepare applicants for Board examinations and competitive exams like entrance exams are chargeable to service tax. In this connection para 2.2.2 of the circular is reproduced as under:
- "2.2.2 Institutes like the Institute of Chartered Accountants of India sometime hire the services of other institutes to impart some part of training (like language or computer training) to the students undertaking courses for obtaining recognized degrees/diplomas (like Chartered Accountancy) from their institute. Whereas institutes the Institute of Chartered Accountants of India will not be chargeable to service tax because they confer qualifications recognized by law, **the institutes or centers providing such part of training may be otherwise under service tax net.** Vide notification No. 10/2003-Service Tax dated 20th June, 2003, exemption has been provided w.e.f. 1st July, 2003 to such services rendered by commercial training or coaching centers from service tax which form an essential part of the course or curriculum leading to issuance of recognized certificate, diploma, degree or any other educational qualification. The exemption is subject to the condition that the receiver of such service (for example, student) makes payment for the entire course or curriculum to the institute or establishment issuing such certificate, diploma etc. and not to the commercial coaching or training center." (emphasis supplied)
- vii. From the above, it is clear that any commercial training or coaching provided by any institute or establishment for imparting skill or knowledge or lessons on any subject or field other than sports are liable to service tax *except in case where* the institute or training centre is for imparting pre-

school coaching or training and in cases where the institute or establishment issues any certificate or diploma or degree or any educational qualification recognized by law for the time being in force. Further, the service includes all sorts of coaching including intensive coaching and tutorial coaching within the purview of the service tax. The only exception from the scope of the service as per Section 65(27) of the Act, 1994 is to the institutes or establishments which issue certificate / diploma / degree or any educational qualifications recognized by law. As per the para 3 of the Circular No.: 107 / 01 / 2009-ST, dated 28.1.09 all institutes or establishments that are **either created or recognized** in terms of the power conferred by any statute would fall in the category of institutes / establishments which issues diploma, degree or certificate recognized by law for the time being in force and that if an institution or establishment is de-recognized or not recognized, then such institution or establishment cannot be called to be an institute or establishment which issues any certificate or diploma or degree or any educational qualification recognized by law for the time being in force. Thus, it is clear that the exclusion from the scope of the definition of commercial training or coaching centre is only for those institutes or establishments imparting pre-school training and for those institutes or establishments issuing certificates or diplomas or degrees or certificates in their name under the powers of a statute creating them or in terms of recognition conferred on them. From this, it also appears that the exclusion can at most be *extended* to the institutes or establishments that are affiliated to the institutes or establishments that are created or recognized under the powers of a statute. Thus, it is evident that commercial coaching or training services provided by unrecognized or non-affiliated institutes or establishments like parallel colleges are not covered under the exclusion portion of the definition and the commercial coaching or training services provided by these institutes or establishments are liable for payment of Service Tax.

- viii. The definition of '*commercial training or coaching centre*' as per Section 65(27) of the Finance Act, 1994 was revised vide Finance Act, 2011 by deleting the portion "but does not include pre-school coaching and training centre or any institute or establishment which issues any certificate or diploma or degree or any educational qualification recognized by law for the time being in force" from the definition [as given in para 6(ii) above] with effect from 1.5.11. In this connection, the CBEC vide para 6 of the letter

DOF No.: 334 / 3 / 2011 – TRU, dated 25.4.11 has clarified that the revised definition is intended to bring into the tax net all unrecognized education within its ambit irrespective of the fact whether the institute imparting the education is conducting any one or more course recognized by law and that an exemption has been given to pre-school education and all education that leads to the award of a qualification recognized by law vide Notification Number 33 / 2011 – ST, dated 25.4.11.

xix. The Notification Number 33 / 2011 – ST, dated 25.4.11 (effective from 1.5.11) *exempts* (i) any pre-school coaching and training; and (ii) any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force - when provided by any commercial coaching or training centre from the whole of the service tax leviable thereon under Section 66 of the Finance Act, 1994.

x. Thus, from the combined reading of the changes made to the definition of 'commercial training or coaching centre' vide Finance Act, 2011 by removing the exclusions from the scope of institute or establishment and simultaneous issue of notification number 33 / 2011 – ST, dated 25.4.11 exempting the services provided by these institutes or establishments from liability to pay Service Tax, it is clear that practically there is no change in the law regarding coverage of institutes or establishments for the purpose of payment of service tax under the category of commercial coaching or training services, except that prior to 1.5.11 these categories of institutes or establishment were **excluded** from purview of service tax by definition itself while with effect from 1.5.11 these categories of institutes or establishments were **exempted** from payment of service tax by way of the exemption notification.

xi. *In the present case the assessee is providing coaching services to students appearing for Intermediate Public Examination conducted by Board of Intermediate Education, Andhra Pradesh along with Common Proficiency Test (CPT) conducted by Institute of Chartered Accountants of India (ICAI). CPT is an objective type multiple-choice examination, after completion of intermediate (i.e., after 10 + 2), for admission to Integrated Professional Competence Course (i.e., IPCC or CA-Inter), which is other-wise exempted for graduates and post-graduates with specified percentage of marks. The assessee, in addition to intermediate with CPT, is also providing coaching to students appearing for Integrated Professional Competence Course (IPCC*

or CA-Inter) and CA-Final exams conducted by ICAI and foundation course conducted by Institute of Cost and Works Accountants of India (ICWAI) for intermediate students for admission into ICWA-Inter course.

- xii. The ICAI having head office at New Delhi with branches / chapters spread across different parts of the country is a statutory body established under the Chartered Accountants Act, 1949 an Act of Parliament. The Chartered Accountancy course offered by ICAI consists of three levels of exams [i.e., CPT (which is exempts for graduates and post graduates with specified percentage of marks), IPCC or CA-Inter and CA-Final] and three years of practical training / work experience / articulated training under a practicing Chartered Accountant. Though, the certificate or degree of Chartered Accountancy issued by ICAI is a recognized by law, the ICAI has no affiliated colleges or institutes or establishments for imparting training or coaching in respect of various subjects covered by the IPCC (CA-Inter) and CA-Final exams, as the students are expected to have practical knowledge along with subject knowledge on different subjects, before taking the examinations. So the **education system followed by ICAI is distance mode of education** and some programmes like residential programmes, orientation programmes, general management and communication skills, IT training programmes, workshops, seminars, etc are offered through their branches and some accredited institutions wherever possible, besides library facilities as per the official web-site of ICAI i.e., www.icaai.org.
- xiii. Thus, in the present case the ICAI is the institute or establishment offering CA course / certificate and also that the assessee is not an affiliated or recognized institution for imparting coaching for CPT, IPCC (i.e., CA-Inter) and CA-Final exams conducted by the ICAI. There is no official role for the assessee in the entire scheme of education system followed by the ICAI in the issue of Chartered Accountancy course. Further, as per the website of the assessee i.e., www.gntmasterminds.com, the students have to send the completely filled in applications along with the applicable examination fee by way of DD directly to the ICAI. Thus, the coaching imparted by the assessee in the present case for CA-Inter (i.e., IPCC) and CA-Final is a private tutorial coaching to the students to support them in taking of the examinations and also that entire coaching fee collected from the students towards IPCC and CA-Final course is meant for the assessee and not for the ICAI which issues the certificate of Chartered Accountancy. Thus, coaching services offered by the assessee are out of the scheme of education system of ICAI and is

NS- 7

only an additional support in some areas of the Chartered Accountancy course for the students appearing for CA-Inter (i.e., IPCC) and CA-Final and thus cannot be treated as coaching or training leading to grant of a certificate recognized by law nor the assessee can be treated as a recognized or affiliated educational institution or establishment eligible for the exemption either prior to 1.5.11 by virtue of the definition vide Section 65(27) of the Finance Act, 1994 nor after 1.5.11 by virtue of the exemption notification number 33 / 2011-ST, dated 25.4.11.

- xiv. As against the above legal position, though the Commissioner has rightly upheld the demand in respect of the coaching provided for intermediate examination conducted by Board of Intermediate Education, A. P., inter alia, on the ground that there is no evidence that the assessee is affiliated / recognized by the Board of Intermediate Education, the Commissioner has wrongly dropped the demand in respect of the private or unrecognized coaching provided to students appearing for CA-Inter (i.e., IPCC) and CA-Final examinations by the assessee which is not an affiliated or recognized institute or establishment.
- xv. Thus, the orders of the Commissioner holding that the private coaching provided for CA-Inter (i.e., IPCC) and CA-Final examinations by the assessee is eligible for the benefit of the exemption notification number 33 / 2011 – ST is not legal and proper and also against the clarifications issued by the CBEC at various points of time, as detailed above.
- xvi. In view of the above, the orders of the Commissioner dropping the Service Tax demand on the taxable value of Rs.3,98,60,928/- collected towards providing coaching for Integrated Professional Competence Course or IPCC (i.e., CA-Inter) and for CA-Final appears to be not legal and proper and needs to be appealed against.
7. In view of the above, it appears that the orders of the Commissioner dropping demand in respect of the amounts collected from students towards providing coaching for Integrated Professional Competence Course or IPCC (i.e., CA-Inter) and for CA-Final appears to be not legal and ^{appeal} collect and needs to be appealed against.
8. The O-in-O is put up for the perusal and orders of the Chief Commissioner, VZ please.

Supdt (Rev)
(K. Jagan Mohan)

Dy. Comnr. /

Addl. Comnr. /

Chief Comnr.

14/5/13
A. 3 M
14/5/13
D. Desai
14/5
S. R. / DC

NS-8

Pl. refer to notes on pre-pages

The issue relates to exemption under notification No. 33/2011-ST dated 25.04.2011, claimed by the service provider namely 'M/s. Master Minds' in respect of 'Commercial Coaching provided to students

- i) Pursuing Common Proficiency Test (CPT), an entry level examination for C.A. Course, conducted by Institute of Chartered Accountants of India in addition to Intermediate (+2 Course) by the students intending to appear for examination conducted by Board intermediate Education, A.P., a statutory body.
- ii) Pursuing foundation course conducted by ICWAI.
- iii) Pursuing C.A. (Integrated Professional Competence Course-IPCC (C.A.-Inter) and C.A. Final being conducted by ICAI, the regulating and degree issuing statutory body established under the Chartered Accountants Act, 1949

It may be seen from the records that M/s. Master Minds claimed exemption in respect of all the services i.e., Commercial Coaching or Training under notification 33/2011-ST dated 25.01.11 effective from 01.05.2011. The service provider claimed full exemption from service tax for the period from 01/2012 to 03/2012, in respect of the commercial coaching imparted by them to students.

Notification No. 33/2011-ST provides for exemption to

- i) Pre-school coaching and training
- ii) Any coaching or training **leading to grant of a certificate or diploma or degree or any educational qualification** which is recognized by any law for the time being in force;

When provided by any commercial coaching or training from the whole of the service tax leviable thereon under section 66 of the Finance act, 1994.

It is seen from the OIO that the adjudicating authority found that the amounts collected towards CA-IPCC (CA-Inter) and CA-Final are the courses for which the service provider impart coaching or training which leads to grant of certificate recognized by law. Thus, the adjudication authority upheld some of the demand of service tax on the amounts collected by the service provider and dropped demand in respect of amounts collected by the service provider towards imparting coaching or training to students pursuing CA-Inter and CA-Final. The aforesaid reasoning of the adjudicating authority in extending exemption found to be in order & correct for the following reasons.

A plain reading of the notification 33/2011 reveals that the commercial coaching or training imparted to students as detailed bellow is exempt from service tax i.e.

- i) Pre-school coaching and training imparted by any commercial coaching or training centre is wholly exempted from Service Tax.
- ii) Any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force imparted by any commercial coaching or training centre is wholly exempted from Service Tax.

From the facts on record, it is not disputed that the service provider namely M/s. Master Minds is a commercial coaching or training centre. They impart coaching or training to students to pursue examination which on successful completion leads to issuance of a degree by ICAI, a statutory body which is recognized by law. It is amply clear from the language of the

NS-9

Exemption notification that there is no pre condition to the effect that the institution which grants certificate recognized by law shall only give the coaching so as to enjoy the exemption.

A close reading of the definition of Commercial Training or Coaching centre as it existed prior to amendment (on 01.05.2011) vis a vis the categories of institutes or establishments exempted by Notification 33/2011-ST will augment my view.

Definition of commercial training or coaching institutes before amendment {Section 65(27)}	Exemption to institutes in terms of the exemption notification 33/2011-ST
" but does not include pre-school coaching and training or any institute or establishment which issues any certificate or diploma or any educational qualification recognized by law for the time being in force".	<p>i) Exemption is provided Pre-school coaching and training;</p> <p>ii) Exemption also provided to Any coaching or training leading to grant of a certificate or diploma or degree or any educational qualification which is recognized by any law for the time being in force imparted by any commercial coaching or training centre</p>

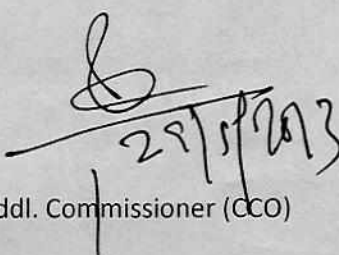
From the above it is apparently clear that, by way of exclusion, the statute brought the entire gamut of commercial coaching or training in to the taxing net work. However, in terms of the exemption notification, it seen that an unconditional exemption is provided to all the coaching or training **leading to grant of a certificate** or diploma or degree or any educational qualification which is recognized by any law for the time being in force. The basic difference is that: before amendment, only commercial institutes capable of giving a certificate recognized by law were excluded. But the exemption notification provides exemption to all commercial coaching or training institutes **leading to grant of certificate recognized by law**. The amplitude of the word '**leading to grant of**' shall not be narrowed/shrunked to mean and conclude that the exemption is available only to the commercial institutes that are capable of issuing certificate recognized by law.

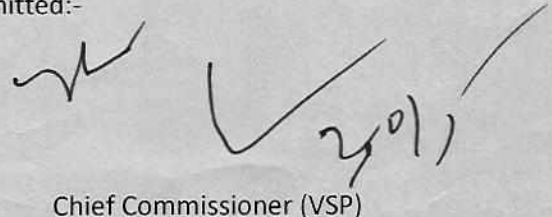
It is well settled law that exemption notification should be construed strictly and literally; that **notification should be interpreted in the light of the words employed and there is no room for intendment**; that meaning of exemption has to be gathered from the language employed without ignoring the reason and cause why the Government has issued the said notification and purpose behind the said notification. The purpose should not be defeated so as to deny and deprive what is clearly flowing from it. **But no violence should be done to the language employed and it should be borne in mind that absurd results and constructions should be avoided.** (Stress supplied)

From the above legal position, I am of considered opinion that the Commissioner rightly extended partial exemption as detailed to the commercial coaching/training imparted by M/s. Master Minds, Guntur to the students pursuing the examination conducted by ICAI which leads to issuance of degree recognized by law in terms of the exemption notification 33/2011-ST.

In view of the foregoing, the order of the Commissioner is logical and well found & merit acceptance.

-: Submitted:-


Addl. Commissioner (CCO)


Chief Commissioner (VSP)

Chief Commissioner (H2)

N.S.10

M/s. Master Minds (hereinafter referred to assessee) is engaged in providing the services of 'Commercial Training & Coaching' to students aspiring for Chartered Accountancy Course conducted by the ICAI and students aspiring Cost Accountants Course conducted by M/s.ICWAI. They have obtained Centralized Registration at Guntur and have been filing periodical ST-3 returns from time to time. On verification of the ST-3 return for the Half Year ending 31.3.2012 it was noticed that the assessee have not paid service tax for the months of January 2012 to March 2012. When enquired they informed that the coaching offered to students of intermediate, CPT, IPCC and Final of CA was exempted under Ntn.No.33/2011-ST dated 25.4.2011 and hence they are not collecting/paying Service Tax on the fee collected for the coaching offered by them w.e.f. 16.6.2011. As there was no change in the taxability of the service before and after amendment to the definition of the service provider, the non-payment of service tax by the assessee citing exemption Notification appeared to be not correct.

In view of the above, a SCN was issued to the assessee on 2.11.2012 proposing to

- a) Total service tax of amount of Rs.80,11,211/- chargeable under Section 66 of Finance Act, 1944 should not be demanded from them under Section 73(1) of the Chapter V of the Finance Act, 1944 along with interest;
- b) Impose penalty u/S 76 of Chapter V of Finance Act, 1994.

The Commissioner vide Order under review passed the following order:

- a) Confirmed the demand of Rs.35,40,895/-, after allowing cum-tax-benefit, being service tax payable on the amounts collected in respect of Intermediate Education, CA-CPT Course & ICWA Course, along with interest.
- b) Imposed appropriate penalty u/S 76 of the Finance Act.
- c) Dropped the Service Tax demand on the taxable value of Rs.3,98,60,928/- collected towards providing coaching for Integrated Professional Competence Course (IPCC) (i.e. CA-Inter) and for CA-final holding that the coaching in respect of these two courses leads to issuance of certificates recognised by law and as such are eligible for the benefit of the exemption Ntn.No.33/2011-ST dated 25.4.2011.

Put up for perusal please.

C. Gayathri
Inspector
11/6/2013
(C.GAYATHRI)

Superintendent (Review)

Above note may please be seen. Out of demand of Rs. 80,11,211/-, the adj. authority confirmed demand of Rs. 35,40,895/- and dropped the remaining demand, extending benefit of notn. No. 33/2011-ST dt. 25.4.2011 to some of the activities of the assessee.

Definition of Commercial Training and Coaching (CTC) has been amended from 1.5.2011.

A) Prior to 1.5.2011:

The definition itself excludes two categories (para 14 page 9)
 i.e. (i) pre-school coaching or training centre, and,
 (ii) any institute / establishment which issues any certificate / diploma / degree / any educational qualification recognised by law.

Thus, in the category ~~the~~ ii, establishment / inst. which issues certificate was exempted. Hence, it was Institution-specific exclusion/exemption.

B) from 1.5.2011:

The above exclusions were deleted from the definition, but were covered u/ notn. 33/2011-ST dt. 25.04.2011 with slight modification in the language. In terms of Notn. (Reproduced at page 7), the exempted categories are -

- i) any preschool coaching and training
- ii) any coaching or training leading to grant of certificate, etc. which is recognised by any law for time being in force.

Exempted category ii) above is activity specific, exempting coaching / training leading to grant a law recognised certificate.

In the present case, assessee conducting coaching classes for students ~~who~~ for IPCC (CA-inter) and CA final, which lead to law recognised certification by ICAI. Thus adj. authority has

dropped part demand, by extending benefit of Notn. No. 33/2011 - ST dt. 25.04.2011. (para 21.1/P 12).

In terms of Notn, dropping of demand appears to be proper.

The adj. authority has confirmed the ~~part~~ demands on other categories of activity i.e.,

- i) Coaching for common proficiency test (CPT) which is eligibility test for CA. [para 21.1/P 11]
- ii) Coaching for intermediate course (as the assessee unable to give fee bifurcation between intermediate and CPT) [para 21.4/P 13]
- iii) Coaching for foundation course for ICWAI [para 21.2/P 12], which does not lead to any degree.

The adj. authority has demanded interest on the confirmed amount and imposed penalty u/ sec. 76, [SCN issued for normal period]. The order appears to be legal and proper and may be considered for acceptance, as proposed by the CC, Vizag.

However, as seen from para 3/page 4, the assessee informed the Deptt. that they were not paying Tax w.e.f. 16.06.2011. Then the SCN should have been issued from that date. But the notice was issued ^{for period} from 01.01.2012 to 31.03.2012. It appears that period from 16.06.2011 to 31.12.2011 has escaped assessment.

However, the o/d is within the limitations of SCN, and hence the same may be considered for acceptance, subject to verification w.r.t. issue mentioned in the para above (preceeding para) for orders pl.

U. Viswanadham
28/06/2013
U. VISWANADHAM
Superintendent

M. Rama Mohana Rao
28/6/13
(एम. राम मोहना राव)
(M. RAMA MOHANA RAO)

ADC
(on training)

CC	CC
IN/229	OUT
Dt. 17/13	

Order is Accepted
Chief Comptroller

B.B. Prasad
B.B. PRASAD
Chief Comptroller

B.B. Prasad
11/7/13

Note above may pl be seen. The order is accepted by CC, H2 subject to verification w.r.t payment of \$5 for the period prior to 1-1-2012. Hence dept letter to Comptroller is put up for refusal and approval pl.

Supdt (R)
10/7/2013

De I
10/7/13



केंद्रीय वस्तु, सेवाकर एवं सीमा शुल्क के मुख्य आयुक्त का कार्यालय
**OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST &
CUSTOMS**

विशाखापट्टणम क्षेत्र VISAKHAPATNAM ZONE

सेवा में To

Shri. Venkat Prasad,
Hyderabad, Pin- 500034,
Telangana

// Through Online RTI Portal //

महोदय/ Sir,

**Sub: Information sought under RTI Act 2005 – Application filed
by Shri. Venkat Prasad - Reg.**

Please refer to your RTI application dated 08.10.2020, which was registered in the online RTI portal of this office Vide No. CECVZ/R/E/20/00056 dated 08.10.2020.

2. In this regard please find enclosed herewith a copy of the OIO No. 22/2013 dated 29.03.2013 passed by the Commissioner of Central Excise, Customs and Service Tax, Guntur Commissionerate in the case of M/s Master Minds.

3. Further, it is to inform that the same order was reviewed and accepted by the then Chief Commissioner of Central Excise, Customs and Service Tax, Visakhapatnam Zone. However, no explicit order was issued in that regard. Hence the copies of the note sheets for accepting the same order are also enclosed herewith for the reference.

4. If you are not satisfied with this reply, you may file an appeal before the Appellate Authority within 30 days of receipt of this letter. The details of the Appellate Authority are furnished hereunder-

*Shri. M. Sreekanth, Joint Commissioner,
Office of the Chief Commissioner of Central Tax & Customs,
GST Bhavan, Port Area, Visakhapatnam-530035*

भवदीय Yours faithfully,

Signed by Aravinda Das

Date: 23-10-2020 13:47:22 (अरविंद दास/Aravinda Das)

Reason: Approved

Assistant Commissioner/CPIO
0891-2560793/2853196

GST Bhavan, Port Area, Visakhapatnam-530 035, ☎ 0891-2568837 📠 2561942 commr-cexvzg@nic.in

I/30889/2020



केंद्रीय वस्तु, सेवाकर एवं सीमा शुल्क के मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST &
CUSTOMS

विशाखापट्टणम क्षेत्र VISAKHAPATNAM ZONE

सेवा में To

Venkat Prasad,
Hyderabad, Pin- 500034,
Telangana.

// Through Online Portal of RTI //

महोदय/ Sir,

Sub: Information sought under RTI Act 2005 – Application filed by Venkat Prasad - Reg.

Please refer to your online RTI application which has been registered in this office vide No. ECVZ/R/E/20/00057 dated 08.10.2020.

2. In this regard please find enclosed herewith a copy of the OIO No. 22/2013 dated 29.03.2013 passed by the Commissioner of Central Excise, Customs and Service Tax, Guntur Commissionerate in the case of M/s Master Minds.

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*Shri. M. Sreekanth, Joint Commissioner,
Office of the Chief Commissioner of Central Tax & Customs,
GST Bhavan, Port Area, Visakhapatnam-530035*

भवदीय Yours faithfully,

Encl: As above

I/30889/2020

Signed by Aravinda Das

Date: 22-10-2020 12:38:15 (अरविंद दास/Aravinda Das)

Reason: Approved

Assistant Commissioner/CPIO
0891-2560793/2853196

GST Bhavan, Port Area, Visakhapatnam-530 035, ☎ 0891-2568837 📠 2561942 commr-cexvzg@nic.in

Md.Nasrulla, M.B.A.,LL.B.,
M.Kannan,B.A.,LL.B.,
Advocates

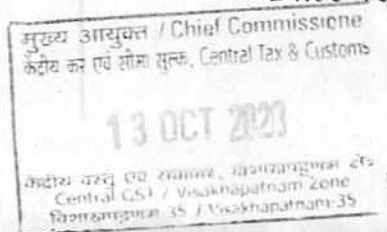
Cell No.7989500844
 D.No.2-3-390/87A (Upstairs),
 K.Venkataramana Layout,
 Tirupati, Chittoor District.

Regd. Post With Ack. Due

Tirupati,
 Dt.05-10-2020.

To

The Chief Information Officer,
 Office of Chief Commissioner,
 GST Visakhapatnam Zone,
 1st Floor, Central Excise Building,
 New GST Bhavan, Port Area,
 Visakhapatnam-530 035.
 Andhra Pradesh.



Sir,

On instructions from our clients (1) Smt.S.Sravani, W/o.Late T.Sridhar and (2) Kumari S.Akhila, D/o.Late T.Sridhar, both are residing at D.No.20-770/1, Cooperative Colony, R.K.Nagar, Near Rayalaseema School, Kadapa - 516 001, Y.S.R. Kadapa District, we need the following Information:

Please supply the certified copies of details of Leave Travel Concession (L.T.C.) availed by late T.Sridhar, husband of my client no.1 and father of my client no.2 during his life time in the department and also the leave particulars availed by late T.Sridhar in particular at the time of delivery of his child. The last working place of late T.Sridhar was at Khammam, worked as Superintendent in Central Excise and Customs Department, Khammam at the time of his death.

The following are the particulars that my client needs under Section 6 of Right to Information Act, 2005:

1. Detailed particulars of Leave Travel Concession (L.T.C.) availed by late T.Sridhar during his service.
2. Detailed particulars of leave availed by late T.Sridhar in particular at the time of delivery of his child.

I am herewith enclosing an Indian Postal Order of Rs.20/- as required under the rules made under Section 6 of Right to Information Act, 2005 for furnishing the above information.

Encl: as above.

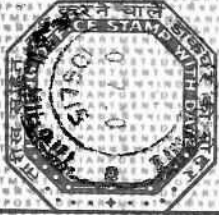
Nasrulla
 Advocate
Mohammed Nasrulla,
 B.Com., M.B.A., LL.B
 ADVOCATE
 D.No. 2-3-390 (Upstairs), K.V. Layout,
 TIRUPATI-517 507.
 Cell: 9866213378

130306/2020/CRU-O/o CC-CGST-Zone-Visakhapatnam

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INDIAN POSTAL ORDER

डाक महानिदेशक DIRECTOR GENERAL OF POSTS.



PAY TO The Chief Information Officer,

O/o. Chief Commissioner, Visakhapatnam को

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कमीशन COMMISSION रुपया 1.00 RUPEE

प्रेषक अपना नाम और पता यहां लिख दे।
SENDER MAY FILL IN HIS NAME AND ADDRESS HERE.

Mrs. N. AS RULKA, ADVOCATE
No. 2-3-390, K.V. LAYOUT,
PIRULATHI - 517 507.

AT THE POST OFFICE AT

के डाकघर में अदा करें।

इस लाइन के नीचे मत लिखिए DO NOT WRITE BELOW THIS LINE

25G 738606

डाक टिकट
POSTAGE STAMPS

पोस्ट मास्टर POSTMASTER
SUB POSTMASTER
TIRUPATHI WEST - TSC
TIRUPATHI-517 501

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भारतीय डाकघर नियमावली के नियमों एवं शर्तों के अनुसार जारी
ISSUED SUBJECT TO THE RULES AND CONDITIONS IN THE IPO RULES.

प्र.मु.ई. / S.P.P. HYD

Regd. Post With Acc. Due



2A



Mohammed Nasrulla,
B.Com., M.B.A., LL.B
ADVOCATE
D.No. 2-3-390 (Upstairs), K.V. Layout,
TIRUPATI-517 507.
Cell: 9866213378

To
The Chief Information Officer,
Office of Chief Commissioner,
GST Visakhapatnam Zone,
1st Floor, Central Excise Building,
New GST Bhavan, Port Area,
Visakhapatnam-530 035,
Andhra Pradesh.

TO: Hub
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I/30127/2020



केंद्रीय वस्तु, सेवाकर एवं सीमा शुल्क के मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST &
CUSTOMS

विशाखापट्टणम क्षेत्र VISAKHAPATNAM ZONE

सेवा में To

Md. Nasrulla,
D.No.2--3-390/87A (Upstairs),
K.Venkaiaramana Layout,
Tirupaii, Chittoor District.

महोदय/ Sir,

Sub: Information sought under RTI Act 2005 – Application filed by Md. Nasrulla - Reg.

Please refer to your RTI application dated 05.10.2020 which was received in this office on 13.10.2020.

2. In this regard, it is to inform that Leave Travel Concession and Leave availed during delivery of Children(known as Paternity leave) are recorded in the Service Book of the individual. As per your application Shri T Sridhar, Superintendent was working at Central Excise & Customs Department, Khammam at the time of his death. Hence, his Service Book may be available at the Khammam Office only, which does not come under the jurisdiction of Visakhapatnam Zone of CGST and Customs. Hence this office is unable to provide you any information in this regard.

3. If you are not satisfied with this reply, you may file an appeal before the Appellate Authority within 30 days of receipt of this letter. The details of the Appellate Authority are furnished hereunder-

*Shri. M. Sreekanth, Joint Commissioner,
Office of the Chief Commissioner of Central Tax & Customs,
GST Bhavan, Port Area, Visakhapatnam-530035*

भवदीय Yours faithfully,

I/30127/2020

(अरविंद दास/Aravinda Das)
Assistant Commissioner/CPIO
0891-2560793/2853196

GST Bhavan, Port Area, Visakhapatnam-530 035, ☎ 0891-2568837 📠 2561942 commr-cexvzg@nic.in