

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH – COURT NO. III

Service Tax Appeal No.60132 of 2017

[Arising out of Order-in-Original No.11/2016-ST dated 03.06.2016 passed by the Addl. Director General (Adjudication), Directorate General of Central Excise Intelligence (Adjudication Cell), New Delhi]

Commissioner of Central Excise **...Appellant**
Goods and Service Tax,
GST Bhawan, Plot No.36-37, Sector 32,
Gurgaon (Haryana)-122 001..

Versus

M/s.IDP Education India (P.)Ltd., **...Respondent**
Plot No.61, 2nd Floor, Chimes Building,
Sector-44, Gurgaon,
Haryana-122 002.

APPEARANCE:

Shri Mahboob Ur Rehman, Authorised Representative for the Department.
Shri Onkar Sharma and Shri Arjyadeep Roy, Advocates for the Respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER NO. 50139/2026

Date of Hearing: 14.01.2026

Date of Decision: 21.01.2026

BINU TAMTA:

1. The Revenue is in appeal, challenging the order-in-original No.11/2016-ST dated June 3, 2016 limited to the rejection of the demand for the extended period. Against the same order, the respondent had filed an appeal before this Tribunal, being Service Tax Appeal No.52540 of 2016, challenging the imposition of service tax during the normal period on the ground that IDP Education India Pvt. Ltd. was acting as an 'intermediary' between the foreign

service providers, IDP, Australia as the students were recruited or admitted by the foreign university which were recommended by the appellant in India. IDP Australia gets paid by the Australian/foreign universities and a share of that commission is given to the appellant by IDP Australia. The Tribunal by Final Order No.51901/2021 dated October 28, 2021 allowed the appeal holding that the Revenue has not established that the appellant was acting as an intermediary between IDP Australia and the foreign universities. The appeal filed by the Revenue against the said order was dismissed by the High Court on the ground of delay. The order passed by the Tribunal has thereby attained finality. In view of the order passed by the Tribunal, the issue stands decided on merits for the normal period and as a result, the present appeal filed by the Revenue limited to the invocation of the extended period does not survive.

2. The learned Counsel in support of his submission that once the issue on merits for the normal period is settled in their favour, the question whether extended period of limitation was invocable or not becomes immaterial and has relied on the following decisions:-

- 1. CCE, Indore Vs. M/s. Crompton Greaves Ltd.¹**
- 2. M/s. Shalimar Paints Vs. Commissioner, CGST²**
- 3. M/s. KRN Alloys Pvt. Ltd. Vs. Commissioner of CGST³**
- 4. M/s. Rajasthan Digital Tiles (P) Ltd. Vs. Commissioner, Central Excise & CGST, Jaipur⁴**

¹ 2016(9)TMI 280 (CESTAT- New Delhi)

² 2022(8) TMI 469 (CESTAT-Kolkata)

³ 2024 (7) TMI 1454 (CESTAT- New Delhi)

⁴ Appeal No.E/52473 of 2023 –Final Order No.50618-50619 of 2023 dt.8.5.23.

3. We, therefore, dismiss the Revenue's appeal and uphold the findings of the Adjudicating Authority in dropping the demand towards the extended period.

[Order pronounced on 21st January, 2026]

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Ckp.