

Vasudev Mehta

Issue : Whether the service tax can be levied under the RCM on the appellants, when the service of renting of immovable property provided by the directors was in their individual capacity and not as the director of the company? Held : No  
Brief Facts of the Case : The appellant is a coaching institute having centralized registration under “Commercial Coaching” and “Renting of Immovable Property” Service. On the basis of internal audit of the records conducted for the financial years 2012-13 and 2013-14, it was found that the appellant has wrongly availed the cenvat credit of Rs.3,95,072/- as the same related to the exempted services provided by the appellant in the state of Jammu & Kashmir. The appellant vide journal voucher dated 18.05.2016 during the course of audit itself reversed the cenvat credit amo.....