

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.4464 OF 2008

COMMR.OF SERVICE TAX,CHENNAI

Appellant (s)

VERSUS

M/S GREAT LAKES INST.OF MANGT.LTD.

Respondent(s)

(With appln(s) for stay and office report)

With S.L.P. (C) No...../2009 (CC 4025/2009)

(With appln(s) for c/delay in filing SLP and office report)

Civil Appeal No.579 of 2010

(With appln(s) for stay and office report)

Date: 14/05/2010 These Appeals/Petition were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Appellant(s)

Mr. Gaurab Banerji,ASG  
Mr. Ashok K. Srivastava,Adv.  
Mr. K. Swami,Adv.  
Ms. Rashmi Malhotra,Adv.  
Mr. B.K. Prasad,Adv.  
Mr. B.V. Balaram Das,Adv.

For Petitioner(s)

Mr. L.N. Rao,Sr.Adv.  
Mr. R. Santhan Krishnan,Adv.  
Mr. Praveen K. Pandey,Adv.  
Mr. D. Mahesh Babu,Adv.

For Respondent(s)

Mr. V. Lakshmikumaran,Adv.  
Mr. S. Aravindh,Adv.  
Mr. Sreekumar,Adv.  
Mr. A. Lakshmi Narayanan,Adv.  
Mr. Senthil Jagadeesan,Adv.

....2/-

- 2 -

Mr. V. Lakshmikumaran,Adv.  
Mr. S. Tirumalai,Adv.  
Mr. Nikhil Nayyar,Adv.  
Mr. T.V.S. Raghavendra Sreyas,Adv.  
Mr. Alok Yadav,Adv.

UPON hearing counsel the Court made the following  
O R D E R

Civil Appeal Nos.4464 of 2008 and 579 of 2010:

The civil appeals are disposed of.

S.L.P. (C) No of 2009 (CC 4025/2009):

Delay condoned.

In terms of our order passed today in Civil Appeal No.4464 of 2008, in the case of Commissioner of Service Tax, Chennai vs. M/s. Great Lakes Institute of Management Limited, the special leave petition is disposed of.

[ Alka Dudeja ] [ Madhu Saxena ]  
A.R.-cum-P.S. Assistant Registrar

[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4464 OF 2008

Commissioner of Service Tax, Chennai

...Appellant(s)

Versus

M/s. Great Lakes Institute of  
Management Ltd.

...Respondent(s)

With Civil Appeal No.579 of 2010

O R D E R

Heard learned counsel on both sides.

It appears that after the impugned decision came to be delivered by CESTAT, Finance Act No.14 of 2010 has inserted an explanation in Section 65(105)(zxc) with effect from 1st July, 2003, which reads as under:

"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 (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."

....2/-

- 2 -

In the above circumstances, we set aside the impugned order of CESTAT and direct the Tribunal to examine this case de novo in the light of the Explanation inserted in the Act. The civil appeals are, accordingly, disposed of.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[K.S. RADHAKRISHNAN]

.....J.  
[SWATANTER KUMAR]

New Delhi,  
May 14, 2010.