



Vasudev Mehta

Issue : Whether the service of promoting and marketing foreign universities in India qualifies as intermediary service? Held : No Brief Facts of the Case : The facts, in brief, culminating into the said adjudication order are that the intelligence was received in Zonal unit of Directorate General of Excise intelligence (DGCEI) indicating that the appellant who were earlier known as NN Chopra Consultants Pvt. Ltd. were not paying service tax on the commission received by them from the foreign universities/ institutes, for arranging and facilitating provision of Student Recruitment Services to be provided in India to various foreign universities/ institutes. During further investigation, it was observed that the universities/institutes in Australia were registered as education service providers on