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Issue Whether fees /charges from the developers of windmill for processing their registration/ application/ name transfer from their wind energy generators for the services provided is taxable under 'Business Auxiliary Service', Consultancy charges for preparation of field feasibility report to establish wind farms taxable under 'Consultant Engineer Service' and fee from non-employees towards participation in the training / workshop conducted by them at their training institute are taxable under 'Commercial Coaching and Training'? Held : No Brief Facts of the Case Brief facts of the case in all these appeals are that the appellants are providers of various services viz. 'Business Auxiliary Service', 'Consulting Engineering Service', 'Renting of Immovable Property Service' and 'Commer.....