

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:806
ANSWERED ON:25.11.2011
SERVICE TAX FROM TRAINING CENTRES
Argal Shri Ashok

Will the Minister of FINANCE be pleased to state:

- (a) whether service tax has been imposed on the training centres recognised by the Directorate of Civil Aviation; and
- (b) if so, the reasons therefor?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S. S. PALANIMANICKAM)

- (a) Yes, Service Tax is payable by Flying Training Schools and Aircraft Maintenance Engineering Institutes for providing the taxable service of "Commercial Training or Coaching service".
- (b) The said training conducted by these centres satisfies the requirements of section 65 (105) (zcc) read with section 65 (27) of the Finance Act, 1994 and therefore this training is liable to pay service tax.