

**CUSTOMS EXCISE & SERVICE TAX APPELLEATE TRIBUNAL
ALLAHABAD BENCH
E-Hearing**

Service Tax Appeal No. 70574 of 2020

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-130 & 131-2021 dated 02.06.2020 passed by the Commissioner (Appeals), CGST (Appeals), NOIDA)

Commissioner of Service Tax, Noida **Appellant**
Customs, Excise & Service Tax,
Division V, E-5, Sector 1, CGST, NOIDA

Versus

Ms Samsung India Electronics Pvt Ltd. **Respondent**
B-1, Sector-81, Phase-II, NOIDA

APPEARANCE:

Shri B K Jain, Authorised Representative of the Department for the Appellant
Shri Atul Gupta, Advocate for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P V SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING/DECISION : 11 January, 2021

FINAL ORDER NO.70002/2021

PER P V SUBBA RAO:

The Appeal is rejected. For order, see order of date in Service Tax Appeal No. 70466 of 2020.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)