

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 20/09/2017

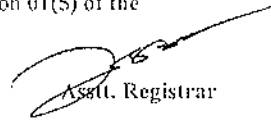
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71108/2017-SM[BR] dated 12/09/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70533/2016	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
2		Name and Address of Respondent Freescall Semiconductor India Pvt Ltd 2,3 & 18 Sector-16 A,,, NOIDA ,U.P.

Copy To

3 Advocate(s) / Consultant(s):

V. Lakshmi Kumaran, ALD
 3/1A/3 OPP AUTO SALES, Above the
 Office Of Blue Dart/DHL Courier,
 COLVIN ROAD, LOHIA MARG
 ALLAHABAD-211001

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

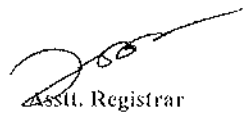
12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad:-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

16 Guard File


 Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. 2

APPEAL No. ST/70533/2016-ST[SM]

(Arising out of Order-in-Appeal No. NOI/SVTAX/000/APPEALS-I/474/2015-16 dated 29/01/2016 passed by Commissioner of Central Excise (Appeals-I), Meerut)

C.C. & C.E. & S.T. - Noida

Appellant

Vs.

M/s Freescale Semiconductor India Pvt. Ltd.

Respondent

Appearance:

Shri P. K. Dubey, Superintendent (AR),
Shri Hrishikesh, Advocate,

for Appellant
for Respondent

CORAM:

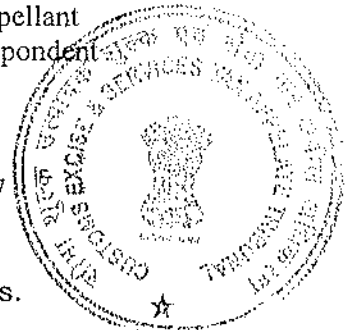
Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing & Date of Decision : 12/09/2017

FINAL ORDER NO. 71108/2017.....

Per: Ashok Jindal

Heard the parties and considered the submissions.



2. Both sides mentioned that in the case of the respondent on the identical issue in Appeal No. ST/70531/2016-ST, this Tribunal has held that respondent is entitled for refund claim as per the impugned order. Therefore, relying on the decision of the respondent's own case for the earlier period in Appeal No. ST/70531/2016-ST decided on 11/09/2017, I hold that Revenue appeal deserves no merit. Accordingly, I dismiss the appeal filed by Revenue.

(Dictated & Pronounced in Court)

Sd/-

(Ashok Jindal)

Ansari

Member(Judicial)

प्रमाणित प्रति/Certified True Copy

29/09/17
आसिस्टेंट रजिस्ट्रार/Aasst. Registrar
सीमा शुल्क, उत्पाद एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एन.ओ.मार्ग, इलाहाबाद-211001
33, ए. ग. मार्ग, ALLAHABAD-211001