

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-1

Service Tax Appeal No. 1495 of 2010

(Arising out of Order-in-Appeal No. 163 to 165/2010 dated 31.03.2010
passed by the Commissioner of Central Excise (Appeals-II), Bangalore.)

The Commissioner of Service Tax,

16/1, S.P. Complex,
Lalbagh Road,
Bangalore – 560 027.

....Appellant

VERSUS

**M/s. Business Process Outsourcing
(India) Pvt. Ltd.,**

Salarpuria Hall Mark,
Ground Floor, Block A,
15/3, Kadubeesanahalli,
Outer Ring Road,
Bangalore – 560 087

....Respondent

Appearance:

Mr. M.A. Jithendra, Asst. Commissioner (AR) for the Appellant.

None for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

DATE OF HEARING: 06.12.2024

DATE OF DECISION: 06.12.2024

This appeal is dismissed. For Order, see order of date in
Service Tax Appeal No. 1494 of 2010.

**(D.M. MISRA)
MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**