

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-2

Service Tax Appeal No. 193 of 2012

(Arising out of Order-in-Appeal No. 406 & 407/2011 dated 31.10.2011
passed by the Commissioner of Central Excise (Appeals-II),
Bangalore.)

M/s. Infosys Limited

....Appellant

(Formerly known as Infosys Technologies Limited)
44 & 97A, 3rd Cross,
Electronics City, Hosur Road,
Bangalore – 560 100.

VERSUS

**The Commissioner of Central Excise
(Appeals-II)**

....Respondent

No.16/1, 5th Floor,
S.P. Complex,
Lalbagh Road,
Bangalore – 560 027.

APPEARANCE:

Shri N. Anand, Advocate for the Appellant

Shri Rajesh Shastry, Superintendent (AR) for the Revenue.

**CORAM: HON'BLE MR.P.A.AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

DATE OF HEARING: 30.05.2025
DATE OF DECISION: 30.05.2025

This appeal is allowed. For Order, see order of date in
Service Tax Appeal No. 192 of 2012.

**(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)**

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