

**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. 881 of 2012**

(Arising out of Order-In-Original No.02/2011 ST (Commr.) dated 30/12/2011  
passed by Commissioner, Central Excise, Bangalore-I)

**M/s. Subex Limited**

Adarsh Tech Park,  
Outer Ring Road,  
Deverabisnahalli,  
Bangalore-560 037.

.....**Appellant**

**VERSUS**

**The Commissioner of Service Tax,**

TTMC, Above BMTC Bus Stand,  
Old Airport Road,  
Domlur,  
Bangalore – 560 071.

.....**Respondent**

**Appearance:**

Shri V. Raghuraman, Senior Advocate and Shri. Bhanu Murthy JS, Advocate  
for the Appellant  
Shri. M.A. Jithendra, Authorised Representative for the Respondent

**Coram:**

**Hon'ble Mr. P.A. Augustian, Member (Judicial)**

**Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)**

Date of Hearing: 02.05.2024

Date of Decision: 29.10.2024

This appeal is allowed. For Order, see order of this date in  
Service Tax Appeal No. 1921 of 2010.

**(P.A. Augustian)**  
**Member (Judicial)**

**(Pullela Nageswara Rao)**  
**Member (Technical)**