

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH - COURT - 3

Service Tax Appeal No. 20129 of 2021

[Arising out of Order-in-Appeal No.408 to 412/2020 dated 29.10.2020
passed by the Commissioner of Central Tax (Appeals-I), Bangalore.]

M/s. Samsung R & D Institute

India Bangalore Pvt. Ltd.,

2870, Phonenix Building,
Bagmane Constellation Business Park,
Doddanekkundi Circle, Marathalli Post,
Bangalore-560 037.

.....Appellant(s)

VERSUS

Commissioner of Service Tax (Appeals – I),

Traffic Transit Management Centre,
BMTC Building, 4th Floor,
Above BMTC Bus Stand, Domlur,
Old Airport Road,
Bangalore – 560 071.

.....Respondent(s)

Appearance:

Mr. Sumeet Khurana, Chartered Accountant for the Appellant
Mr. Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent

Coram:

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

Date of Hearing: 26.06.2025

Date of Decision: 24.12.2025

This appeal is dismissed. For Order, see order of this date in
Service Tax Appeal No. 20128 of 2021.

(Pullela Nageswara Rao)
Member (Technical)

hr/Sasi