

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. 20243 of 2017

(Arising out of Order-in-Appeal No. 122-124/2016/LTU dated 24.11.2016
passed by the Commissioner (Appeals), Large Taxpayer Unit, Bangalore.)

**M/s. Robert Bosch Engineering
And Business Solutions Pvt. Ltd.**

No. 123, Industrial Layout, Hosur Road,
Koramangala,
Bangalore – 560 095.

.....**Appellant**

VERSUS

**Commissioner of Central Excise
and Service Tax,**

Large Taxpayer Unit,
JSS Towers, 100 Feet Ring Road,
Banashankari 3rd Stage,
Bangalore – 560 085.

.....**Respondent**

APPEARANCE:

Mr. Deepak Kumar Jain, Chartered Accountant (CA) for the Appellant
Mr. M. A. Jithendra, Asst. Commr. (AR) for the Respondent

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE SMT. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Date of Hearing: 06.11.2025

Date of Decision: 30.01.2026

This appeal is partially allowed by way of remand. For Order,
see order of this date in Service Tax Appeal No. 20242 of 2017.

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

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

Sasi/hr