

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21795 of 2016

[Arising out of Order-in-Original No. BLR-LTUNT-000-COM-019-2016-ST (Pr. Commr.) dated 29/09/2016 passed by the Chief Commissioner of Central Excise & Service Tax, Bangalore LTU]

Canara Bank

Executor, Trustee And Taxation Section,
Head Office, Ground Floor,
51 BGSE Towers,
1st Cross, J.C Road
Bangalore – 560 027
Karnataka

....Appellant

VERSUS

**The Commissioner of Customs,
Central Excise & Service Tax-
Bangalore-LTU**

100 FT Ring Road
JSS Towers,
Banashankari-III Stage,
Bangalore - 560 085,
Karnataka

....Respondent

APPEARANCE:

Mr. S. Ananthan & Mrs. R. Lalitha, CA

For the Appellant

Mr. P.R.V. Ramanan, Special Counsel (AR)

For the Respondent

**COARM: HON'BLE MR. S. S. GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER**

DATE OF HEARING: 23RD SEPTEMBER, 2020
DATE OF DECISION: 23RD SEPTEMBER, 2020

ORDER

Appeal is allowed. For order, see Final Order in service tax Appeal No. 20747 of 2015.

**(S S GARG)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**