

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21342 of 2016
And
Service Tax Cross Appeal No. 20884 of 2016**

[Arising out of Order-in-Original No. TVM-EXCUS-000-COM-04-16-17 dated 09/06/2016 passed by the Commissioner of Central Excise, Customs & Service Tax, Thiruvananthapuram]

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

....Appellant

T.C. No.26/334 (1&2),
I.C.E Bhavan,
Press Club Road,
Trivandrum – 695 001
Kerala

VERSUS

State Bank of Travancore

....Respondent

Head Office, P.B No. 2704,
Poojapura
Trivandrum – 695 012
Kerala

Appearance

Mr. P.R.V. Ramanan, Special Counsel (AR)
Mr. P. Gopa Kumar,
Joint Commissioner (AR)

For the Appellant

For the Respondent

Mr. Sanjay Khemani, CA

**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 rejected. Cross objection also disposed of. For order, see Final Order in service tax Appeal No. 20747 of 2015.

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

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