

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 2899 of 2012

[Arising out of Order-in-Original No. 37/2012 dated 17/08/2012 passed by the Commissioner of Central Excise, Bangalore-II Commissionerate, Bangalore]

M/s ICICI Emerging Sectors

Fund

C/o, ICICI Ventures Fund Management
Company Ltd , 10th Floor, Prestige Obelisk
Kasturba Road Bangalore-560001

Appellant(s)

VERSUS

**Commissioner Of Central Tax,
Bangalore North**

No-59, HMT Bhawan
Ground Floor, Bellary Road
BANGALORE
KARNATAKA
560032

Respondent(s)

APPEARANCE:

Shri Vikram Nankani, Senior Advocate for the Appellant
Shri P.R.V. Ramanan, Special Counsel (AR) for the Respondent

CORAM:

HON'BLE SHRI S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Date of Hearing: 22/01/2021

Date of Decision: 01/07/2021

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 2900 of 2012.

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

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

pk...