

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 28100 of 2013

(Arising out of Order-in-Original No. 190/2013 dated 12.08.2013 passed by the
Commissioner of Central Excise & Service Tax (Appeals), Bangalore-560085)

**M/s Dell International Services
India Pvt. Ltd.**

...Appellant

Divyasree Greens, Ground Floor,
No 12/1, 12/2A, 13/1A, Challaghatta Village,
Varthur Hobli, Bangalore South,
Bangalore-560071

VERSUS

**The Deputy Commissioner of Central Excise &
Service Tax, Bangalore-560085**

...Respondent

Large Taxpayers Unit, JSS Towers
100Ft Ring Road, Banashankari III Stage
Bangalore-560085

APPEARANCE:

Present for the Appellant : Ms. Disha Gurushaney, Advocate

Present for the Respondent: Ms. D.S. Sangeetha, Additional
Commissioner (AR)

CORAM:

HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. C.J. MATHEW, MEMBER (TECHNICAL)

DATE OF HEARING: January 11, 2023

DATE OF DECISION: February 03, 2023

ORDER SHEET

The appeal is dismissed. For order, see order of date in

Service Tax Appeal No. 3195 of 2011.

(Order pronounced in the Open Court on 03.02.2023)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(C. J. MATHEW)
TECHNICAL MEMBER**

Rekha