

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 185 of 2012

[Arising out of Order-in-Original No. 20/AKM/CST(Adj.)/2011 dated 31.10.2011
passed by the Commissioner(Adj.) Service Tax, New Delhi]

M/s B S R and Associates

Mr. Girraj Shallya, Building No.10,
8th Floor, DLF Cyber City, Phase-II,
Gurgaon, Haryana-122003

.....Appellant

VERSUS

Commissioner of Service Tax, Delhi

17- B.I.A.E.A House, M.G Road, I.P. Estate,
New Delhi-110002

.....Respondent

APPEARANCE:

Ms. Krati Singh and Ms. Samiksha Uniyal, Advocates for the Appellant
Shri Siddharth Jaiswal, Shri Aneesh Dewan and Shri Yashpal Singh,
Authorized Representatives for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

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

DATE OF HEARING: 28.01.2025

DATE OF DECISION: 28.01.2025

The appeal is allowed. For order, see order of date in Service
Tax Appeal No. 184 of 2012.

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

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