

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 1242 of 2011

[Arising out of Order-in-Original No. 11/RDN/2011 dated 30.03.2011 passed by the Commissioner, Service Tax Commissionerate, New Delhi]

Commissioner of Service Tax, Delhi

IAEA House, 17-B, IP Estate,
MG Marg, New Delhi 110002

.....Appellant

VERSUS

M/s Sistema Shyam Teleservices Ltd

334, Udyog Vihar, MTS Tower,
Phase IV, Gurgaon, Haryana 122001

.....Respondent

APPEARANCE:

Mr. Shyam Raj Prasad, Special Counsel (AR) for the Appellant

Mr. Gajendra Maheshwari, Ms. Priyamwada Sinha and Mr. Arnav Mehta,
Advocates for the Respondent

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

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

DATE OF HEARING: 18.11.2025
DATE OF DECISION: 17.03.2026

Appeal is dismissed. For order, see order of date passed in
Service Tax Appeal No. 1017 of 2011.

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

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