

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

REGIONAL BENCH – COURT No. III

**Service Tax Appeal Nos. 40696 and 40697 of 2016**

(Arising out of Orders-in-Appeal Nos. 395-397/2015 (STA-II) dated 30.12.2025 passed by Commissioner of Service Tax (Appeals-II), Newry Towers, 3<sup>rd</sup> Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai – 600 040)

**M/s. ITC Ltd.**

SBU-Packaging and Printing Division,  
3<sup>rd</sup> Floor, H.No. 119, St. Mary's Road,  
Alwarpet,  
Chennai – 600 018.

**...Appellant**

***Versus***

**Commissioner of GST and Central Excise**

Chennai Outer Commissionerate,  
Newry Tower, 3<sup>rd</sup> Floor,  
Plot No. 2054, I Block,  
II Avenue, Anna Nagar,  
Chennai – 600 040.

**...Respondent**

**APPEARANCE:**

For the Appellant : Ms. M. Mythili, Advocate  
For the Respondent : Mr. N. Satyanarayana, Authorised Representative

**CORAM:**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**ORDER**

DATE OF HEARING : 22.07.2025  
DATE OF DECISION : 26.11.2025

**Per Mr. VASA SESHAGIRI RAO**

The appeals are partly allowed. For order, see order of  
date in Service Tax Appeal No. ST/42458/2015.

**(VASA SESHAGIRI RAO)**  
MEMBER (TECHNICAL)

**(P. DINESHA)**  
MEMBER (JUDICIAL)

MK