

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 07/12/2015

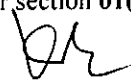
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/53562/2015-CU[DB] dated 16/11/2015

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/50797/2014 ST/50610/2014	Star India Pvt. Ltd (erstwhile M/s. Espn Software India P Ltd), Star Centre, Plot No.77, Sector-32, GURGAON, HARYANA

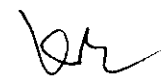
Name and Address of Respondent

2	C.C.E. & S.T.-Ltu Delhi N B C C PLAZA,PUSHPVIHAR, SAKET, DELHI-
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Copy To**3 Advocate(s) / Consultant(s):**

Dheeraj Srivastava & Nikhil
Aggarwal (Adv.)
18th Floor, Building no. 10,
Tower C,
DLF Cyber City, Gurgaon,
Haryana.
TOWER-C, DLF CYBER
CITY,
GURGAON, HARYANA

4 Additional Party's Name & Address :**5 Bar Association, CESTAT, Delhi****6 Director Publications, Customs, Excise. I.P. Estate, Delhi****7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3****8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17****9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005****10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15****11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)****12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070****13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38****14 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082****15 C.D.R. 16 Office Copy 17 Guard File**


Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. I

Date of hearing / decision : 16.11.2015

For Approval and Signature:

Hon'ble Mr. R. K. Singh, Member (Technical)
Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

**Service Tax Appeal No. 50610 of 2014 with
Service Tax Stay No. 50797 of 2014**

(Arising out of order-in-original No. 58/Commr/2013 dated 17.10.2013 passed by the Commissioner of Central Excise & Service Tax, New Delhi).

M/s Star Sports India (P) Ltd.

Appellant

Vs.

CCE &ST, New Delhi

Respondent

Appearance:

Sh. B. L. Narasimhan, Advocate for the appellant
Sh. S. V. Singh, Commr (AR) for the Revenue

Coram:

Hon'ble Mr. R. K. Singh, Member (Technical)
Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)



Final Order No. 53562/2015

Per: R. K. Singh:

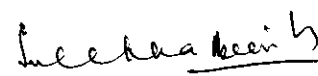
Stay application alongwith appeal has been filed against order-in-original dated 17.10.2013 in terms of which the demand of Rs.1,01,87,37,570/- for the period 01.01.2012 to 30.06.2012 was confirmed under Broadcasting service invoking the provision relating to reverse charge mechanism.

2. Ld. Advocate states that demand on identical grounds for an earlier period in respect of the appellant itself has been set aside vide CESTAT final Order reported at 2014 (35) STR 927 (Tri. Del.) and CESTAT Final Order No. 62675/2014 dated 01.07.2014.

3. Ld. DR fairly concedes that appeal itself ^{can} be disposed of at this stage in view of the CESTAT's final orders cited by Id. Advocate. Accordingly, following the precedent of CESTAT's final orders cited above deciding the issue in favour of the appellant, we waive the requirement of pre-deposit and allow the appeal.



(R. K. Singh)
Member (Technical)


(Sulekha Beevi C.S.)
Member (Judicial)

Pant