

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

SERVICE TAX APPEAL NO. 2473 OF 2012

(Arising out of Order-in-Original No. 80-81/GB/2012 dated 26.04.2012 passed by Commissioner, Service Tax Commissionerate, New Delhi)

M/s. ITC Ltd, Gurgaon
ITC Green Centre, Plot No. 10,
Sector 32, Gurgaon

.....Appellant

versus

Commissioner of Service Tax, Delhi
IAEA House, 17-B, I.P. Estate,
New Delhi

..... Respondent

APPEARANCE:

Shri Tarun Gulati, Senior Advocate and Ms. Mallika Joshi, Advocate for ITC Ltd.
Ms. Jaya Kumari, Authorized Representative of the Department

CORAM: **HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**
 HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 15.10.2024
DATE OF DECISION: 15.04.2025

FINAL ORDER No. 50482/2025

JUSTICE DILIP GUPTA:

This appeal has been filed by ITC to assail the order dated 26.04.2012 passed by the Commissioner adjudicating the show cause notice dated 25.02.2010 for the period October 2008 to September 2009 and the show cause notice dated 20.04.2011 for the period October 2009 to September 2010.

2. Detailed facts have been stated and considered by order of date passed in Service Tax Appeal No. 706 of 2011 filed by the department and Service Tax Appeal No. 1086 of 2011 filed by ITC.

3. The issue involved in this appeal relates to manpower recruitment or supply agency service to the five hotels. For the reasons stated in the order of date passed in Service Tax Appeal No. 706 of 2011 filed by the

department and Service Tax Appeal No. 1086 of 2011 filed by ITC, the contention advanced by the learned senior counsel assisted by Ms. Mallika Joshi for ITC cannot be accepted.

4. This appeal, therefore, deserves to be dismissed and is dismissed.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Shreya