

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Service Tax ROM Application No. 50014 of 2017 in
Service Tax Appeal No. 53922 of 2014**

(Arising out of CESTAT Final Order No. ST/A/54098/2016-CU(DB) dated 17.10.2016)

DATE OF HEARING : 27.02.2017

DATE OF DECISION : 27.02.2017

CCE, Chandigarh

....

Appellants

(Rep. by Sh. Amresh Jain, DR)

VERSUS

State Bank of Patiala

....

Respondent

(Rep by Sh. M.S. Bhatia, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. M.V. RAVINDRAN, MEMBER (JUDICIAL)
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

MISC. ORDER NO. 50100/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Heard Shri Amresh Jain, learned DR for the Revenue and Shri M.S. Bhatia, learned counsel for the assessee-Respondent. After hearing both sides, in the Larger Bench order dated 17.10.2016, the last sentence "***Present appeal has no merit and dismissed***" is deleted.

2. Now the matter is referred to the Division Bench to dispose of the appeal as per the answer given by the Larger Bench.

3. In the result, the ROM Application is allowed.

(Dictated & pronounced in the open court)

**(V. PADMANABHAN)
MEMBER (TECHNICAL)**

**(M.V. RAVINDRAN)
MEMBER (JUDICIAL)**

**(JUSTICE Dr SATISH CHANDRA)
PRESIDENT**