

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

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 1478 of 2012

(Arising out of **Order-in-Appeal** No.15/2012(H-IV) S.Tax dated 16.02.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

**Commissioner of Central Tax,
Hyderabad - IV**

Posnett Bhawan, Tilak Road,
Ramkoti, Hyderabad,
Telangana – 500 001.

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APPELLANT

VERSUS

Microsoft India (R&D) Pvt Ltd.,

3rd Floor, Building-2,
Microsoft Campus,
Gachibowli, Hyderabad,
Telangana – 500 032.

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RESPONDENT

APPEARANCE:

Shri C W Prakash, Authorised Representative for the Appellant.
Shri Prasad Paranjape, Advocate for the Respondent.

**CORAM: HON'BLE Mr. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30189/2023

Date of Hearing:17.07.2023
Date of Decision:17.07.2023

[ORDER PER: BENCH]

Heard the parties. This appeal by Revenue against impugned Order-in-Appeal No. 15/2012(H-IV) S.Tax dated 16.02.2012 wherein the Commissioner (Appeals) remanded the matter to the Adjudicating Authority for re-determination of the refund matter after considering the various evidences on record and to be produced during the re-adjudication proceedings.

2. It is informed by the Respondent Assessee that pursuant to remand vide Order-in-Appeal No. 15/2012(H-IV) S.Tax dated 16.02.2012, the Adjudicating Authority by Order-in-Original dated 29.12.2016, being Order-in-Original No. 259/2016-17-ST (Tech) refund, have re-adjudicated the matter, and on being satisfied have allowed the refund which was in dispute earlier. It appears that further no appeal have been preferred against order dated 29.12.2016.

3. In view of the above, this appeal is dismissed as infructuous.

(Order dictated and pronounced in open court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

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