

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.253 of 2010
Cross Objection No.72 of 2010

(Arising out of Order-in-Appeal No.57/Commr/ST/Kol/2009-10 dated 30.03.2010
passed by Commissioner of Service, Kolkata)

Commissioner of Service Tax, Kolkata
180,Shantipally, Rajdanga Main Road, Kolkata-700107

Appellant

VERSUS

M/s Bengal Protective Guards
1, Gumghar Lane, Chandni Chawk, Kolkata-700072

Respondent

APPEARANCE :

Shri A.Roy, Authorized Representative for the Revenue
None for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO...75123/2023

DATE OF HEARING : 28 .02.2023
DATE OF DECISION : 28 .02.2023

Per Ashok Jindal :

Revenue is in appeal against the impugned order dropping the proceedings against the respondent. The respondent has also filed cross objection.

2. Facts of the case are that show-cause notices under C.No.V(15)/14/ST-Adjn./ADC/08 dated 21.02.2008, were issued to the respondent for the period 2003-

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(K.Anpazhakan)
Member (Technical)

mm