

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75257 of 2018**

(Arising out of Order-in-Original No.14/Commr/ST-II/Kol/Denovo/2017-18 dated 22.09.2017 passed by Commissioner of CGST & CX, Kolkata)

M/s. Vodafone Essar South Ltd. : **Appellant**
11, Dr. U.N. Bramachari Street, Circus Avenue, Kolkata-700017, West Bengal.

VERSUS

Commissioner of CGST & CX, Kolkata : **Respondent**
180, Rajdanga Main Road, Shantipally, Kolkata-700107.
With

Service Tax Appeal No. 76298 of 2018

(Arising out of Order-in-Original No.43/Commr/ST-II/Kol/Denovo/2017-18 dated 10.01.2018 passed by Commissioner of CGST & CX, Kolkata)

Commissioner of CGST & CX, Kolkata : **Appellant**
180, Rajdanga Main Road, Shantipally, Kolkata-700107.

VERSUS

M/s. Vodafone Essar South Ltd. : **Respondent**
11, Dr. U.N. Bramachari Street, Circus Avenue, Kolkata-700017, West Bengal.

APPEARANCE:

Shri Rahul Tangri & Shri Vasudev A, Advocates for the Assessee

Ms. Suman, Authorized Representative for the Revenue

CORAM:

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

FINAL ORDER NO. 77946-77947/ 2025

DATE OF HEARING :17.12.2025

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Order : [Per Shri Ashok Jindal]

Heard the parties. Considering the fact that in both the cases assessee Respondent is filing Returns in time and Show Cause Notice is issued to them on

the basis of scrutiny of Returns filed by them and which are beyond the normal period of limitation.

2. Therefore, we hold that the Show Cause Notice is not sustainable on the ground of limitation. In view of this Revenue appeal is dismissed and Assessee appeal is allowed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)