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Reserved on: 27.07.2018
Pronounced on: 31.10.2018

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VODAFONE MOBILE SERVICES LIMITED Appellant

versus

COMMISSIONER OF SERVICE TAX, DELHI Respondent

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COMMISSIONER OF SERVICE TAX, AHMEDABAD Appellant

versus

M/S. VODAFONE MOBILE SERVICES LIMITED Respondent

+

VODAFONE MOBILE SERVICES LIMITED Appellant

versus

COMMISSIONER OF SERVICE TAX, DELHI Respondent

+

INDUS TOWERS LIMITED Appellant

versus

THE COMMISSIONER OF SERVICE TAX NEW DELHI Respondent

+

INDUS TOWERS LIMITED Appellant

versus

THE COMMISSIONER OF SERVICE TAX NEW DELHI Respondent

+

INDUS TOWERS LIMITED Appellant

versus

THE COMMISSIONER OF SERVICE TAX NEW DELHI Respondent

+

INDUS TOWERS LIMITED Appellant

versus

THE COMMISSIONER OF SERVICE TAX NEW DELHI Respondent

+

TOWER VISION INDIA PRIVATE LIMITED Appellant

versus

THE COMMISSIONER OF CENTRAL EXCISE

(ADJ), NEW DELHI Respondent

+

BHARTI INFRATEL LIMITEDAppellant

versus

THE COMMISSIONER OF SERVICE TAX, NEW DELHI ... Respondent

+ **SERTA 20/2016, C.M. APPL.37971/2016 & 45236/2016**
BHARTI INFRATEL LIMITED ...Appellant

versus

THE COMMISSIONER OF SERVICE TAX, NEW DELHI..Respondent

Through : Sh. V. Laxmi Kumaran with Ms. Aakanksha Munjal, Sh. Karan Sachdeva and Sh. Utkarsh Maria, Advocates, for appellants in Item Nos. CEAC 13/2016 & CEAC 4/2018 and for respondent in CEAC 6/2017.
Sh. V. Lakshmi Kumaran, Sh. Karan Sachdev, Sh. Yogendra Aldak and Sh. Gajendra Maheshwari, Advocates, for petitioner in SERTA 19/2016 & SERTA 20/2016.
Sh. Gajendra Maheshwari, Sh. Vikram Narula and Ms. Ananya Sarkar, Advocate, for appellant, in CEAC 13/2016, CEAC 6/2017, CEAC 4/2018, SERTA 14-20/2016.
Sh. Sanjeev Narula, CGSC with Sh. Abhishek Ghai, Advocates, for respondent in CEAC 13/2016, CEAC 6/2017 & CEAC 4/2018.
Sh. Gajendra Maheshwari, Advocate, for petitioner, in SERTA 14-17/2016.
Sh. Tarun Gulati, Sh. Sparsh Bhargava and Sh. Anupam Mishra, Advocates, for intervener, in SERTA 14/2016.
Sh. Deepak Anand, Jr. Standing Counsel with Ms. Hemlata Rawat and Sh. Aayushmaan Vatsyayana, Advocates, for respondents, in SERTA 15-20/2016.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

MR. JUSTICE S. RAVINDRA BHAT

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1. The assessee's appeals are allowed and the Revenue's appeals are dismissed without order on costs.
2. For detailed judgment, the decision dated 31.10.2018 in CEAC No.12/2016 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

SANJEEV SACHDEVA
(JUDGE)

OCTOBER 31, 2018