

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THURSDAY ,THE TWENTY EIGHTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FOUR**

PRESENT

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J. SREENIVAS RAO

CENTRAL EXCISE APPEALS NO: 187 OF 2017

Between:

The Commissioner Of Central Tax, Central Excise & Service Tax, Secunderabad
Secunderabad Commissionerate, Opp: LB Stadium Road, Basheerabagh,
Hyderabad. **...APPELLANT/ Respondents**

AND

M/s. Vodafone Essar South Limited, Begumpet, Hyderabad, Telangana State.

...RESPONDENT/ Appellant

Appeal is filed under Section 35-G of the Central Excise Act, 1944 against the order of the Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad in Final Order No: A/ 31533 /2016 dated 08-11-2016 in Appeal No.ST/ 931 /2009 preferred against the Order in Original No. 28 / 2009 – Adjn (ST) (Commr) dated 11-08-2009 on the file of the Commissioner of Customs, Excise & Service Tax, Hyderabad.

Counsel for the Appellant: Ms. K. MAMATA CHOUDAY Senior S.C.

**Counsel for the Respondent: Ms. ANUSHKA RASTOGI representing Sri
LAKSHMI KUMARAN SRIDHARAN**

The Court delivered the following Judgment :

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

CENTRAL EXCISE APPEAL No.187 of 2017

JUDGMENT: *(Per the Hon'ble the Chief Justice Alok Aradhe)*

Ms. K.Mamata Choudary, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs for the appellant.

Ms. Anushka Rastogi, learned counsel, representing Mr. Lakshmi Kumaran Sridharan, learned counsel for the respondent.

2. This appeal by the revenue under Section 35G of the Central Excise Act, 1944, emanates from the order dated 08.11.2016 passed in Appeal No.ST/931/2009 by the Customs, Excise and Service Tax Appellate Tribunal, Regional Bench at Hyderabad.

3. It is not in dispute that the issue involved in this appeal has been answered by the Supreme Court in **Bharti Airtel Limited v. Commissioner of Central Excise, Pune¹**.

4. In view of the aforesaid, the appeal is dismissed.
There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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Sd/- K. SRINIVASA RAO
JOINT REGISTRAR

SECTION OFFICER

To

1. The Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench, Hyderabad
2. The Commissioner of Customs, Excise & Service Tax, Hyderabad.
3. One CC to Ms. K. MAMATA CHOUDARY, SC for Central Board of Indirect Taxes [OPUC]
4. One CC to SRI. LAKSHMI KUMARAN SRIDHARAN Advocate [OPUC]
5. Two CD Copies

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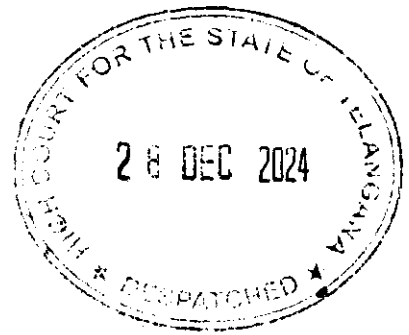
¹ 2024 SCC OnLine SC 3374

HIGH COURT

DATED:28/11/2024

JUDGMENT

CENTRAL EXCISE APPEAL No.187 of 2017



DISMISSING THE CENTRAL EXCISE APPEAL.

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