

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
BANGALORE**

REGIONAL BENCH - COURT-2

Service Tax Appeal No.21947 of 2015

(Arising out of the Order-in-Appeal No.TVM-EXCUS-000-APP-045-15-16 dated 09.06.2015 passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals-III), Thiruvananthapuram.)

M/s. Meeguard Info Services,

T.C. 24/427, Sivasakthi Nilayam, Thycaud P.O.

Thiruvananthapuram

Kerala – 695 014

.....Appellant

VERSUS

Commissioner of Central Excise,

Customs and Service Tax,

ICE Bhavan, Press Club Road,

Thiruvananthapuram, Kerala – 695 001

.....Respondent

Appearance:

Mr. G. Jayaprakash, Advocate Appeared for Appellant.

Mr. Neeraj Kumar, Authorized Representative for Respondent.

CORAM:

Hon'ble P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 01.05.2024

Date of Decision: 29.10.2024

This appeal is partially allowed. For Order, see order of date in Service Tax Appeal No. 23314 of 2014

**(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**