

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No. 23865 of 2014**

[Arising out of the Order-in-Original No.COC-EXCUS-000-COM-015, 016 & 017-14-15 dated 26.09.2014 passed by the Commissioner of Central Excise and Customs, Cochin]

**M/s. Freightlinks International  
(India) Pvt. Ltd.**

Door No. 26/1802. D.B. Khona Building,  
Subramanian Road  
Willingdon Island  
Kochi – 682 003

Appellant(s)

*VERSUS*

**Commissioner of Central  
Excise, Customs and Service  
Tax-Cochin**

C.R. Building, I.S. Press Road, Ernakulam  
Cochin – 682 018, Kerala

Respondent(s)

**APPEARANCE:**

Mr. P. Satheesan, Advocate for the Appellant

Mr. Neeraj Kumar, Authorized Representative for the Respondent

**Coram:**

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

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

Date of Hearing: 03.05.2024

Date of Decision: 29.10.2024

**Per : Pullela Nageswara Rao**

The appeal is allowed. For order, see order of date in Service Tax Appeal No. 23864 of 2014.

**(P.A. Augustian)  
Member (Judicial)**

**(Pullela Nageswara Rao)  
Member (Technical)**