

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 21938 of 2014

(Arising out of Order-in-Appeal No.193/2014 dated 11.03.2014 passed by the
Commissioner of Central Excise (Appeals-II), Bangalore.)

**M/s. Joint Working Group
(HAL, CONCOR & MSIL)**

Joint Air Cargo,
Opposite Helicopter Division
HAL Airport,
Bangalore – 560 037.

....Appellant

VERSUS

The Commissioner of Service Tax

TTMC, BMTC Building, 4th Floor,
Domlur, Old Airport Road,
Bangalore – 560 071.

....Respondent

APPEARANCE:

Shri Harish Bindu Madhavan, Advocate for the Appellant.

Shri M. A. Jithendra, Assistant Commissioner, Authorised Representative for the
Respondent.

CORAM:

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

DATE OF HEARING: 30.04.2025
DATE OF DECISION: 30.04.2025

The appeal is allowed. For order, see order of date in Service Tax
Appeal No. 49 of 2011.

**(D.M. MISRA)
MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**