

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-1

Service Tax Appeal No.2559 of 2012

[Arising out of Order-in-Appeal No.123/2012 dated 15.06.2012 passed
by the Commissioner of Central Excise, Customs and Service Tax
(Appeals), Cochin]

Shri B. Haridas,
M/s. Geogit BNP Paribas
Financial Services Ltd.
& M/s. Geogit Commodities Ltd.
Padmas Building,
Kacherithazham, Muvattupuzha,
Kerala-686 661.

....Appellant

VERSUS

The Commissioner of Central Excise and
Service Tax,
C.R. Building, IS Press Road,
Cochin.

....Respondent

Appearance:

Ms. Prathima H.S., Chartered Accountant for the Appellant.
Mr. Vikalp Jain, Superintendent (AR) for the Respondent.

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

DATE OF HEARING: 15.01.2026
DATE OF DECISION: 15.01.2026

This appeal is allowed. For Order, see order of date in
Service Tax Appeal No.2392 of 2012.

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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