

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.57925 of 2013**

[Arising out of OIO No.30/GB/2013 dated 28.02.2013 passed by the Commissioner of Service Tax, Delhi]

**M/s Baxter India Private Limited**  
2<sup>nd</sup> Floor, Tower-C, Building No.8, DLF,  
Cyber City, DLF, Phase-II, Gurgaon, Haryana

**: Appellant**

*VERSUS*

**The Commissioner of CGST, Gurugram**  
Plot No.36-37, Sector-32, Gurugram-122001

**: Respondent**

**APPEARANCE:**

Ms. Priyanka Rathi and Ms. Shubangi Gupta, Advocates for the Appellant  
Shri Anurag Kumar and Shri Aneesh Dewan, Authorised Representatives  
for the Respondent

**CORAM:**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**ORDER**

DATE OF HEARING: 15.03.2024

DATE OF DECISION: 05.04.2024

The appeal is allowed. For order see order of date passed in  
Service Tax Appeal No.1964 of 2012.

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**