

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.62018 of 2018**

[Arising out of OIA No.104/ST/CGST/Apl./GGN/2018-19 dated 29.08.2018 passed by the Commissioner of Central Tax & CGST Gurugram, Haryana]

**The Commissioner of Central Tax,  
And CGST, Gurugram**

**: Appellant**

Plot No.36-37, Sector-32, Opposite  
Medanta Hospital, NH-IV, Gurgaon,  
Haryana 122001

*VERSUS*

**M/s Microsot Corporation (India) Pvt. Ltd.**

**: Respondent**

10<sup>th</sup> Floor, Tower-C, DLF Building No.5,  
Cyber City, Gurgaon, Haryana-122002

**APPEARANCE:**

Shri Prasad Paranjape, Advocate for the Assessee  
Shri Ajay Jain, Special Counsel, Authorised Representative  
for the Department

**CORAM:**

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

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

**ORDER**

DATE OF HEARING: 23.04.2024

DATE OF DECISION: 03.05.2024

The appeal is rejected. For order see order of date passed in  
Service Tax Appeal No.828 Of 2010.

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

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

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