

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.60154 Of 2018**

[Arising out of OIA No.F.No. ST/APPL-II/MICROSOFT/84/2017-889-894 dated 29.08.2017 passed by the Commissioner (Appeals), CGST, Gurgaon]

**M/s Microsot Corporation (India) Pvt. Ltd.** : **Appellant**  
 10<sup>th</sup> Floor, Tower-C, DLF Building No.5,  
 Cyber City, Gurgaon, Haryana-122002

*VERSUS*

**The Commissioner of Central Excise and**  
**Service Tax, Gurgaon-I** : **Respondent**  
 Plot No.36-37, Sector-32, Opposite  
 Medanta Hospital, NH-IV, Gurgaon,  
 Haryana 120001

**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 allowed. 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)**