

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60316 of 2021

[Arising out of Order-in-Appeal No. 90-92/CE/CGST-APPEAL-GURUGRAM/SG/2020-21 dated 31.03.2021 passed by the Commissioner (Appeals) CGST, Gurugram]

M/s Genpact Services LLC

Plot No. 22, Sector 18,
Gurugram, Haryana 122008

.....Appellant

VERSUS

**Commissioner of Central Goods & Service
Tax, Gurugram**

Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

.....Respondent

APPEARANCE:

Mr. Prasad Paranjape, Advocate for the Appellant

Mr. Shantanu Kumar Meena, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

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

DATE OF HEARING: 12.02.2026

DATE OF DECISION: 01.07.2026

Appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60314 of 2021.

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

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