

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60644 of 2017**

[Arising out of Order-in-Appeal No. 89-91/ST/APPEAL-II/MK/GGM/2017 dated 15.05.2017 passed by the Commissioner (Appeals-II), Service Tax, Gurugram]

**M/s American Express Banking Corp.**

**.....Appellant**

Cyber City, Tower C, Building No. 8, DLF City,  
Phase-II, Gurugram, Haryana 122001

*VERSUS*

**Commissioner of Service Tax, Delhi-IV,  
Audit-II**

**.....Respondent**

5<sup>th</sup> Floor, Mudit Square, Plot No. 24, Sector 32,  
Gurugram, Haryana 122001

**APPEARANCE:**

Mr. Deepak Thackur, Advocate for the Appellant

Mr. G.D. Bansal, 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: 03.07.2026

DATE OF DECISION: 03.07.2026

Appeal is partly allowed. For order, see order of date passed in  
Service Tax Appeal No. 60625 of 2017.

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

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