

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
ALLAHABAD**

REGIONAL BENCH – COURT NO. I

**Service Tax Appeal No. 53111 of 2016**

(Arising out of Order-in-Original No. 48/PR.COMMR/ST/IND/2016 dated 27.09.2016 passed by Principal Commissioner of Central Excise, Customs & Service Tax-Indore)

**M/s. Mohak Hi Tech Speciality  
Hospital**

10/2/2 & 11/1/2, Saims Campus,  
Bhawarsala, Indore-Ujjain State Highway,  
MR-10, Indore (MP)

**.....Appellant**

**Versus**

**Principal Commissioner of Central  
Excise, Customs & Service Tax, Indore**  
Indore, MP

**.....Respondent**

**APPEARANCE:**

Shri B.L. Narasimhan and Shri. Narendra Kumar Singhvi, Advocates for the Appellant

Shri R.K. Majhi, Authorised Representative for the Respondent

**CORAM : HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

Date of Hearing: **September 09, 2020**

Date of Decision: **November 03, 2020**

**ORDER**

**JUSTICE DILIP GUPTA**

The Appeal is allowed. For order, see order of date in  
Service Tax Appeal No. 54884 of 2014.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(C.L. MAHAR)  
MEMBER (TECHNICAL)**