

**IN THE CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

APPEAL NOS: ST/88132 & 88133/2017

[Arising out of Order-in-Appeal No: MKK/65-66/RGD-APP/2017
dated 26/09/2017 passed by the Commissioner of Central Excise &
Service Tax (Appeals), Raigad.]

Janoschka Graphic Services India Pvt Ltd

...Appellant

versus

Commissioner of Central Excise & Service Tax
Raigad

...Respondent

Appearance:

Shri Mahesh Bhattar, Chartered Accountant for the appellant

Shri V.R. Reddy, Assistant Commissioner (AR) for the respondent

Date of hearing	14/03/2018
Date of pronouncement	14/03/2018

CORAM

Hon'ble Shri M V Ravindran, Member (Judicial)

ORDER NO: 85680-85681/2018

These appeals are against Order-in-Appeal No: MKK/65-
66/RGD-APP/2017 dated 26/09/2017 passed by the Commissioner of
Central Excise & Service Tax (Appeals), Raigad.

2. Heard both the sides and perused the record.
3. On perusal of the record it transpires that the issue is regarding refund of service tax paid on hotel accommodation extended by the appellant to various individuals who were visiting their facilities in connection with the exported services rendered by the appellant.
4. On careful consideration of the submissions made by both the sides and on perusal of the documents produced before me (which were produced before the lower authorities also), I find that the said hotel accommodation was provided to various individuals who were visiting the appellant's premises for sorting out their problems in respect of the services which are exported. I find that the *ratio* of the judgment and order of the Tribunal in *Tata Management Training Centre v. Commissioner of Central Excise* [2014 (8) TMI 672 – CESTAT-MUMBAI = 2015 (38) STR 157 (Tri.Mumbai)] would apply in full force in this case and respectfully following the same, I set aside the impugned order to the extent contested in this appeal and allow refund claim filed by the appellant.
5. Appeals allowed.

(Dictated in Court)

(M V Ravindran)
Member (Judicial)