

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

**Application No. ST/Misc/86481/2018 In
Appeal No. ST/86358/2016**

Arising out of: Order-in-Appeal No. SR/69/ST-I/2015
dt. 17.3.2016

Passed by : Commissioner of Service Tax (Appeals-I), Mumbai

**Date of hearing : 13/12/2018
Date of decision : 13/12/2018**

Essar Oil Ltd.

**Applicant Appellant –
Represented by:
Shri Roshil Wachani, Advocate**

Versus

**Commissioner of Service Tax-
I, Mumbai**

**Respondent – Represented by:
Shri M.P. Damle,
Asstt. Commr. (A.R.)**

CORAM

**Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble C.J. Mathew, Member (Technical)**

ORDER NO. M/86282/2018

Per : Dr. D.M. Misra

This miscellaneous application is filed to change the Cause Title of the appellant on the ground that the name 'Essar Oil Limited' has been changed to 'Nayara Energy Limited'. In

support, the appellant produced the latest Certificate of Incorporation, pursuant to the change of name issued by RoC, Ahmedabad. Consequently, the Cause Title is change from 'Essar Oil Limited' to 'Nayara Energy Limited'.

2. Miscellaneous Application allowed.

(Dictated and pronounced in Court)

(C.J. Mathew)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

SM.