

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

WEST ZONAL BENCH, MUMBAI

Service Tax Early Hearing Application No. 85558 of 2019

(On behalf of Respondent)

In

Service Tax Appeal No. 85728 of 2019

(Arising out of order-in-original no. 96/COMMR/(DR.KNR)/CGST & CEX/MC/2018-19 dated 6th November 2018 passed by the Principal Commissioner of CGST & Central Excise, Mumbai Central.)

M/s Sabre Travels Network India Pvt Ltd

.....Appellant

**Urmi Estate, 14th Floor,
95 Ganpat Rao Kadam Marg,
Lower Parel (W), Mumbai – 400 013**

VERSUS

Commissioner of CGST, Mumbai Central

.....Respondent

**4th Floor, Central Excise Building,
Churchgate, Mumbai – 400 020**

WITH

Stay application Nos. (i) Service Tax/ Stay/93128/2017 in Service Tax Appeal No. ST/87814/2017 (CCGST, Mumbai Central), (ii) Service Tax/ Stay/93130/2017 in Service Tax Appeal No. ST/87815/2017 (CCGST, Mumbai Central), (iii) Service Tax/ Stay/93131/2017 in Service Tax Appeal No. ST/87816/2017 (CCGST, Mumbai Central)

WITH

(i) Service Tax Appeal No. ST/87767/2017 (M/s Sabre Travels Network India Pvt Ltd), (ii) Service Tax Appeal No. ST/88114/2017 (M/s Sabre Travels Network India Pvt Ltd)

AND

Service Tax Appeal No. 85728 of 2019

(Arising out of order-in-appeal no. PK/46-48/MC/2017 dated 2nd August 2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai.)

M/s Sabre Travels Network India Pvt LtdAppellant
Urmi Estate, 14th Floor,
95 Ganpat Rao Kadam Marg,
Lower Parel (W), Mumbai – 400 013

VERSUS

Commissioner of CGST, Mumbai CentralRespondent
4th Floor, Central Excise Building,
Churchgate, Mumbai – 400 020

APPEARANCE:

Shri S Thirumalai, Advocate for the Appellant
Shri Bidhan Chandra, Additional Commissioner, Authorised Representative
for the Respondent

CORAM:

HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

ORDER NO. A/86546-86547/2019
M/85747-85748/2019

Date of Hearing: 26.08.2019
Date of Decision: 26.08.2019

PER: CORAM

This application of Revenue seeks early hearing of appeal no.
ST/85728/2019 of M/s Sabre Travels Network India Pvt Ltd against
order-in-original no. 96/COMMR/(DR.KNR)/CGST & CEX/MC/2018-19

dated 6th November 2018 of Principal Commissioner of CGST & Central Excise, Mumbai Central.

2. Revenue has also sought stay operation of refunds allowed in order-in-appeal no. PK/46-48/MC/2017 dated 2nd August 2017 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai. Revenue has filed three appeals as the first appellate authority had disposed off six order-in-originals by the impugned order and is aggrieved in relation to three of them which are also sought to be stayed. It is also brought to the notice that the assessee is also in appeal against that impugned order which is listed today for disposal.

3. It is also submitted that, of the three appeals filed by Revenue, in which stay of operations are sought, *i.e.*, appeal nos. ST/87814/2017, ST/87815/2017 & ST/87816/2017. The disputed amount is below that prescribed in Circular no. F. No. 390/Misc/116/2017 dated 11th July 2018 of Central Board of Excise & Customs. Accordingly, appeal nos. ST/87814/2017 and ST/87815/2017 are dismissed under the litigation policy along with respective stay application. The stay pertaining to appeal no. ST/87816/2017 will be disposed off with the appeal of Revenue.

4. We have heard Learned Authorised Representative and Learned Counsel for the assessee.

5. It would appear that appeal no. ST/85728/2019 in which the early hearing is sought by Revenue covers the period 2012-2016 which overlaps the appeal no. ST/88115/2017 of the assessee and ST/87816/2017 of Revenue. In view of these circumstances, the appeal no. ST/85728/2019 shall also be heard with the appeals of the assessee that are already listed.

6. Learned Authorised Representative seeks time for presenting their side of the dispute. Accordingly, appeal nos. ST/85728/2019, ST/87767/2017, ST/88114/2017 and ST/88115/2017 are adjourned to 17th September 2019. Appeal of Revenue is also to be listed for the same date.

(Dictated & pronounced in open Court)

(C J Mathew)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)