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

REGIONAL BENCH - COURT NO. 02

**Service TaxAppeal No. 85440 of 2018**

(Arising out of Order-in-Appeal No. IM/CGST A-III/MUM/73-80/17-18dated 10.10.2017 passed by Commissioner of CGST and CX. (Appeals-III), Mumbai)

**M/s GlobeOp Financial Services Technologies (India) Private Limited** …..**Appellant**
Unit No. 2 and 3, 4th Floor,
Building No. 5 & 6,
Mindspace SEZ Thane-Belapur Road,
Airoli,Navi Mumbai 400078

*VERSUS*

**Commissioner of C.G.ST., Navi Mumbai** …..**Respondent**
2nd Floor, M.S.E.B. Building Estrella Battery Compound, Labour Camp, Matunga,
Mumbai-400019

**Appearance:**

Shri AbhijeetSaha, Advocatefor the Appellant
Shri DilipShinde, Authorized Representative for the Respondent

**CORAM:**
**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**

**FINALORDER NO. A/86799 / 2019**

Date of Hearing: 16.09.2019
Date of Decision:16.09.2019

**Per: S.K. MOHANTY**

When the matter was called, the learned Advocate appearing for the appellant submits that against the common impugned order dated 10.10.2017 passed by the Commissioner of CGST and CX. (Appeals-III), Mumbai, the appellant had preferred 8 numbers of appeals. It has further been contended that out of such 8 appeals, the Tribunal vide Final Order No. A/85083-85089/2019 has disposed of 7 numbers of appeals and the present appeal is in context with the remaining one appeal, which has so far not been disposed of by the Tribunal. It has also been contended that all the issues decided by the Commissioner (Appeals) vide the impugned order dated 10.10.2017 have been discussed elaborately by the Tribunal and as such, the observations made vide paragraph 8 in the order dated 14.01.2019 should also be applicable for deciding the present appeal.

2. The learned AR appearing for the Revenue fairly accepts the submission made by the learned Advocate for the appellant to the extent that issues decided vide order dated 14.01.2019 should squarely be applicable for deciding the present appeal.

3. Heard both sides and perused the records.

4. I find that due to mistake on the part of Registry, instead of 8 numbers of appeals, the Tribunal vide order dated 14.01.2019 has only disposed of 7 appeals. Since, the issues involved in the present appeal is squarely dealt with by the Tribunal vide order dated 14.01.2019, the observations recorded vide paragraph 8 in the said order is squarely applicable for deciding the present appeal. Therefore, for the purpose of the present appeal, the observations recorded in paragraph 8 of order dated 14.01.2019 be read as a part and parcel of the present order by both the parties to this appeal.

5. The appeal is disposed of in above terms.

(Dictated and pronounced in the open court)

**(S.K.Mohanty)**
**Member (Judicial)**

*HK*