

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

**REGIONAL BENCH**

**SERVICE TAX APPEAL No. 86312 of 2020**

(Arising out of Order-in-Original No. 12/CGST-NM/Commr./KV/2020-21 dated 31.08.2020 passed by the Commissioner, CGST & CX, Navi Mumbai)

**B.G. Exploration & Production  
India Ltd.**

**...Appellant**

BG House, Hiranandani Business Park  
Powai, Mumbai-400 076

versus

**Commissioner of CGST & CX.,**

**....Respondent**

16<sup>th</sup> Floor, Satra Plaza,  
Sector 19D, Palm Beach Road  
Navi Mumbai-400 705

**APPEARANCE:**

Shri Rohan Shah, Senior Advocate and Shri Vipin Kumar Jain, Advocate for the Appellant  
Shri S.K. Mathur, Special Counsel for the Department

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**Date of Hearing: 23.11.2021**

**Date of Decision: 04.01.2022**

**ORDER SHEET**

The Appeal is allowed. For order, see order of date passed in Service Tax Appeal No. 86004 of 2019.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P. ANJANI KUMAR)  
MEMBER (TECHNICAL)**