

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 88102 of 2019

(Arising out of Order-in-Appeal No. IM/CGST A-1/MUM/359&360/18-19 dated 31/08/2018 passed by Commissioner (Appeals-I), CGST & Cx., Mumbai-400012)

M/s Bhatia Shipping Private Limited

.... Appellant

VERSUS

**Commissioner of Service Tax-I
Mumbai**

.... Respondent

APPEARANCE:

Shri Bharat Raichandani & Ms. Ankita Vashita, Advocates for the Appellant
Shri S.B. Hatangadi, Authorized Representative of the Department

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

Date of Hearing: September 01, 2021
Date of Decision: January 27, 2022

ORDER SHEET

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 88100 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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