

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

REGIONAL BENCH, COURT NO. 1

SERVICE TAX APPEAL NO. 85744 OF 2014

HDFC BANK LTD.		Appellant
	Vs.	
COMMISSIONER OF CENTRAL EXCISE, THANE-II		Respondent

SERVICE TAX APPEAL NO. 85640 OF 2016

HDFC BANK LTD.		Appellant
	Vs.	
COMMISSIONER OF SERVICE TAX, MUMBAI-V		Respondent

SERVICE TAX APPEAL NO. 86995 OF 2018

HDFC BANK LTD.		Appellant
	Vs.	
COMMISSIONER OF GST AND CENTRAL EXCISE, MUMBAI CENTRAL		Respondent

SERVICE TAX APPEAL NO. 87001 OF 2018

HDFC BANK LTD.		Appellant
	Vs.	
COMMISSIONER OF CGST & CENTRAL EXCISE, MUMBAI SOUTH		Respondent

SERVICE TAX APPEAL NO. 87002 OF 2018

HDFC BANK LTD.		Appellant
	Vs.	
COMMISSIONER OF CGST, MUMBAI SOUTH		Respondent

Appearance:

Present for the Appellant : Shri Abhishek A Rastogi a/w Ms Meenal Songire,
Advocates
Present for the Respondent : Shri Suvir Misra, Commissioner

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

ORDER

When the matter was called for hearing, learned AR appearing for the Revenue submitted that the issue arising out of the present appeals is the subject matter of the dispute in the case of M/s City Bank N.A., which is pending before the Hon'ble Supreme Court for final decision on merits. Accordingly, he prayed for adjourning the matter arising out of the present appeals, till disposal of the Civil Appeal.

2. We have perused the written note submitted by the learned AR Shri Suvir Misra, wherein it has been stated that the Revenue has filed a Civil Appeal being No.8228 of 2019 before the Hon'ble Supreme Court in the case of Commissioner of CGST & Central Excise Vs. City Bank N.A. Since, the Civil Appeal filed in the case of City Bank N.A., having similar set of facts as involved in the present appeal, is sub-judice before the Hon'ble Supreme Court, we are of the view that being the sub-ordinate judicial body, it would not be proper on our part to take up the present appeals for a decision on merits.

3. Therefore, Registry is directed not to list the matter till disposal of Civil Appeal by the Hon'ble Supreme Court. Both sides are at liberty to appraise the Bench about the development of the matter pending before the Hon'ble Supreme Court and thereafter, appropriate steps would be taken for deciding the appeals on merits. The written submissions filed by both sides would be considered at the time of final hearing of the appeals.

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)