

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

REGIONAL BENCH - COURT NO.4

Service Tax Appeal No.85321 of 2020

(Arising out of Order-In-Appeal No.PVNS/132-150/RGD-APP/2019-20 dated 05.11.2019 passed by Commissioner (Appeals), Central Tax, Central Excise & Service Tax, Raigarh)

M/s Persipina Developers Pvt. Ltd.

.....Appellant

(Alpha, 11th Floor, Central Avenue,
Hiranandani Gardens, Mumbai-400076)

VERSUS

Deputy Commissioner, CGST & CEX, Belapur

....Respondent

(5th Floor, CGO Complex, CBD Belapur,
Navi Mumbai-400614)

APPEARANCE:

Shri Mehul Jivani, Chartered Accountant, for the Appellant
Shri S.B.P. Sinha, Authorised Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING : 22.12.2023
DATE OF DECISION : 01.03.2024

P.K. CHOUDHARY:

Appeal is allowed. For order see order of date in Service
Tax Appeal No.85307 of 2020.

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

Nihal