

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

REGIONAL BENCH - COURT NO.4

**Service Tax Appeal No.85326 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, 11<sup>th</sup> Floor, Central Avenue,  
Hiranandani Gardens, Mumbai-400076)

*VERSUS*

**Deputy Commissioner, CGST & CEX, Belapur**

**....Respondent**

(5<sup>th</sup> 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*