

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5**

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 AND 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 Y. Raghunaman, with Shri Abhishek A. Rastogi, Ms. Sandhya & Meenal Songire, Ms. Pooja M. Rastogi, Advocates.

Present for the Respondent : Shri C.S. Pavan, D.C.A.R.

Date of Hearing : **29/11/2024**

ORDER

Both sides are present.

2. Learned AR informs that Respondent's of appeal no. ST/85744/2014 and ST/85640/2016 are no more in existence due to restructuring of Commissionerate on the onset of GST era.

3. Learned Counsel for the Appellant seeks time to remediate the same by filing substitution petition bringing the jurisdictional commissioner on record as Respondent.
4. Hearing is adjourned to 03.01.2025.

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)