

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

**WEST ZONAL BENCH**

**SERVICE TAX APPLICATION (MISC) NO: 86951 OF 2024**  
(on behalf of appellant)  
**IN**  
**SERVICE TAX APPEAL NO: 85744 OF 2014**

[Arising out of Order-in-Original No: 02/AC/COMMR/Th-II/ST/2013 dated 29<sup>th</sup> November 2013 passed by the Commissioner of Service Tax, Thane – II Mumbai.]

**HDFC Bank Ltd**  
Kamala Mills Compound, Trade World, C-Wing,  
10<sup>th</sup> Floor, SB Marg, Lower Parel, Mumbai-400 013 *... Appellant*

*versus*

**Commissioner Of Central Excise**  
**Thane – II**  
Plot No. C-24, Utpad Shulk Bhavan,, Sector-E,  
Bandra-Kurla Complex, Mumbai-400051 *...Respondent*

**WITH**

**SERVICE TAX APPLICATION (MISC) NO: 86950 OF 2024**  
(on behalf of appellant)  
**IN**  
**SERVICE TAX APPEAL NO: 85640 OF 2016**

[Arising out of Order-in-Original No: 38/STC-V/SKD/15-16 dated 14<sup>th</sup> December 2015 passed by the Commissioner of Service Tax-V, Mumbai.]

**HDFC Bank Ltd**  
Kamala Mills Compound, Trade World, C-Wing,  
10<sup>th</sup> Floor, SB Marg, Lower Parel, Mumbai-400 013 *... Appellant*

*versus*

**Commissioner Of Central Excise**  
**Thane – II**  
Plot No. C-24, Utpad Shulk Bhavan,, Sector-E,  
Bandra-Kurla Complex, Mumbai-400051 *...Respondent*

APPEARANCE:

Shri Raghuraman Venkatraman, Shri Abhishek A Rastogi, Ms Sandhya Venkatraman, Ms. Meenal Songire and Ms Pooja Rastogi, Advocates for the appellant

Shri Adeep Pathan, Assistant Commissioner (AR) for the respondent

**CORAM:**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**MISCELLANEOUS ORDER NO: 85005-85006/2025**

DATE OF HEARING: 03/01/2025

DATE OF DECISION: 03/01/2025

PER: CORAM

These applications seek change in cause title by causing change in the name of respondent as

‘Commissioner of CGST & Central Excise

GST Bhawan, 115 MK Road, Churchgate, Mumbai – 400020’

instead of

‘Commissioner Of Central Excise, Thane – II

Plot No. C-24, Utpad Shulk Bhavan,, Sector-E, Bandra-Kurla Complex,

Mumbai-400051’

2. Heard Learned Authorised Representative.
3. Miscellaneous applications are allowed. Registry is directed to

make necessary changes in the cause title.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(C J MATHEW)**  
***Member (Technical)***

*\*/as*