CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 87449 OF 2016
WITH
CROSS-OBJECTION NO: 91034 OF 2017
(on behalf of respondent)

[Arising out of Order-in-Original No: 59-60/ST-V/SKD/2015-16 dated 13th January 2016 passed by the Commissioner of Service Tax – V, Mumbai.]

Commissioner of Service Tax - V
3rd Floor, Utpad Shulk Building,
Bandra-Kurla Complex, Bandra (E), Mumbai 400 051 … ***Appellant***

versus

Team Global Logistics Pvt Ltd
701, 702, A-Wing, Times Square Building,
Andheri-Kurla Road, Andheri (E), Mumbai 400 059 ***…Respondent***

APPEARANCE:

Shri Shashank Kumar Yadav, Additional Commissioner (AR) for the appellant

Ms Neha Chakrovarty, Advocate for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85031/2025

DATE OF HEARING:	02/01/2025
DATE OF DECISION:	02/01/2025

PER: C J MATHEW

In proceedings initiated against M/s Team Global Logistics Pvt

Ltd, Commissioner of Service Tax – V, Mumbai had, by order[1] now impugned, disposed off two show cause notices, dated 20th April 2011 and 17th April 2012, that, largely, confirmed the demand of service tax under section 73 of Finance Act, 1994, along with applicable interest under section 75 of Finance Act, 1994, while imposing penalties under section 78 and 76 respectively of Finance Act, 1994 as proposed in the show cause notice.

2. M/s Team Global Logistics Pvt Ltd preferred service tax appeal no. 86166 of 2017 and, concurrently, memorandum of cross-objection no. 91124 of 2017 had been filed by the respondent-Commissioner of Service Tax – V, Mumbai. In addition, the Commissioner of Service Tax – V, Mumbai filed service tax appeal no. 87449 of 2016 against the same order which was responded to with memorandum of cross-objection no. 91034 of 2017 by M/s Team Global Logistics Pvt Ltd.

3. Learned Counsel for the respondent herein submitted that the issue in dispute for the period from October 2009 to September 2011 had already been disposed off by way of remand to the original authority while setting aside the said order for the remaining period. He further submitted that, in view of the disposal of the appeal by way of remand in relation to the order impugned herein by the Commissioner of Service Tax-V, the appeal itself has been rendered

[1] [order-in-original no. 59-60/ST-V/SKD/2015-16 dated 13th January 2016]

redundant.

4. We have heard Learned Authorised Representative.

5. From the submissions made and, from perusal of the records, we find the chronology of events as set out by Learned Counsel to be correct. Accordingly, this appeal is dismissed as infructuous. Cross-objection is also disposed off.

(Operative part of the order pronounced in the open court on 2nd January 2025)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*