

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

**Service Tax Appeal No. 88383 of 2018**

(Arising out of Order-in-Appeal No. PUN-CT-APPII-000-038-18-19 dated 16.05.2018 passed by the Commissioner of Central Tax (Appeals), Pune-II)

**Tech Mahindra Ltd.**

Sharda Center, Off Karve Road,  
Erandwane, Pune 411 004.

**Appellant**

Vs.

**Commissioner of CE & ST, Pune-II**

ICE House, 41/A, Sassoon Road,  
Opp. Wadia College, Pune 411 001.

**Respondent**

Appearance:

Shri Jay Chheda with Shri Aniket Barve, Advocates, for the Appellant  
Ms. S. Varalakshmi, Additional Commissioner, Authorised  
Representative for Respondent

**CORAM:**

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

**HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

Date of Hearing: 09.12.2024

Date of Decision: 21.03.2025

Service Tax Appeal No. 88383 of 2018 is rejected. For  
order, see order of date in Service Tax Appeal No. 86917 of  
2016.

**(Anil G. Shakkarwar)  
Member (Technical)**

**(Dr. Suvendu Kumar Pati)  
Member (Judicial)**

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