

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Service Tax Miscellaneous Application No. 85090 of 2025

(On behalf of Appellant)

Service Tax Miscellaneous Application No. 86178 of 2025

(On behalf of Respondent)

In

Service Tax Appeal No. 86268 of 2017

(Arising out of Order-in-Original No. MUM-SVTAX-006-COM-68 to 71-16-17 dated 31.01.2017 passed by the Commissioner of Service Tax-VI, Mumbai.)

**Commissioner of CGST &
Central Excise, Mumbai West
Bharat Sanchar Nigam Ltd.
Administrative Building,
6th Floor, D Wing, Juhu
Tara Road, Santacruz (West),
Mumbai – 400 054**

.....Appellant

VERSUS

**M/s. Patel Realty (India) Ltd.
2nd Floor, Patel Estate, Off. S.V. Road,
Jogeshwari (W), Mumbai – 400 102**

.....Respondent

APPEARANCE:

Shri Mohit Rawal, Advocate for the Appellant
Shri A.P.S. Parihar, Superintendent, Authorised Representative for the
Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 15.05.2025
Date of Decision: 16.06.2025

Miscellaneous applications are allowed and appeal is dismissed. For
order, see order in Service Tax Appeal No. 85929 of 2017.

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)