

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

**PRINCIPAL BENCH-COURT NO. I**

**SERVICE TAX APPEAL NO. 53491 of 2015**

[Arising out of Order-in-Appeal No. 03/ST/DLH/2014 dated 29.12.2014 passed by the Commissioner of Service Tax (Appeals 1), New Delhi ]

**BSL Training Co. Pvt. Ltd.**

4, Satya Niketan, 2<sup>nd</sup> Floor  
Above Gold's Gym,  
New Delhi-110 021.

**APPELLANT**

VS.

**Commissioner of Service Tax- Delhi I**

**RESPONDENT**

**APPEARANCE:**

Shri Dhruv Tiwari, Advocate for the Appellant  
Shri Harshvardhan, Authorized Representative of the Department

**CORAM:**

**HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MS. HEMAMBIKA R PRIYA, MEMBER (TECHNICAL)**

**DATE OF HEARING : 28 February, 2023**

**DATE OF DECISION : 03 April , 2023**

**FINAL ORDER No. 50424-50425/2023**

**PER HEMAMBIKA R PRIYA**

The appeal is dismissed. For orders, see order of date in Service Tax Appeal No. 51704 of 2015.

(Pronounced in the open court on 03.04.2023 )

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(HEMAMBIKA R PRIYA )  
MEMBER (TECHNICAL)**