

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70732 of 2018

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-1759-1761-17-18 dated 28/02/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Noida)

Shri S.K. Sharma,
(Partner of M/s TSM Plastics,
D-20, Sector-7, Noida-201301)

.....Appellant-II

VERSUS

Commissioner of Central Excise &

Service Tax, Noida

....Respondent

(C-56/42, Sector-62, Noida)

APPEARANCE:

Shri Rajesh Kumar Yadav, Advocate for the Appellants
Shri Manish Raj, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 19 October, 2023
DATE OF PRONOUNCEMENT : 15 February, 2024

This Appeal is partly allowed. For order, see order of date
in Service Tax Appeal No.70730 of 2018.

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

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