

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

REGIONAL BENCH - COURT No. I

**Service Tax Appeal No.70593 of 2019**

(Arising out of Order-in-Appeal No.GZB/SVTAX/000/APPL-MRT/272-273/17-18 dated 22/03/2018 passed by Commissioner (Appeals) Central Goods & Service Tax, Meerut)

**Shri Rajeev Kumar Arora, Director of**

**M/s Proview Construction Ltd.,**

**.....Appellant**

(FA-9, Kavi Nagar, Ghaziabad-201002)

*VERSUS*

**Commissioner of Central Excise &**

**CGST, Ghaziabad**

**....Respondent**

(Commissionerate, Meerut)

**APPEARANCE:**

Shri Rajesh Chhibber, Advocate for the Appellants

Shri Santosh Kumar, Authorised Representative for the Respondent

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

DATE OF HEARING : 07 May, 2024

DATE OF DECISION : 07 May, 2024

This Appeal is dismissed. For order, see order of the date in Service Tax Appeal No.71124 of 2018.

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

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

*akp*