

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

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.71101 of 2018**

(Arising out of Order-in-Appeal No.50-GBN-EXST-APP-2018 dated 25.05.2018  
passed by Commissioner (Appeals) Central Tax & GST, Meerut)

**M/s Shipra Estate Ltd. & Jai Krishan Estates  
Developers Pvt. Ltd. ....Appellant**

*VERSUS*

**Commissioner of Central Excise,  
Gautam Buddh Nagar ....Respondent**

**APPEARANCE:**

Shri Kapil Vaish, Chartered Accountant for the Appellant  
Shri A. K. Choudhary, Authorized Representative for the Respondent

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

DATE OF HEARING : 21.02.2024  
DATE OF DECISION : 07.06.2024

The appeal is allowed. For order, see order of date in  
Service Tax Appeal No.70795 of 2016.

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

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

LKS