

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70662 of 2016

(Arising out of Order-in-Original No.18/Comm/ST/GZB/2015-16 dated 28/03/2016 passed by Commissioner of Customs, Central Excise & Service Tax, Ghaziabad)

Shri Manish Kumar Yadav,

(26/2, South Side G.T. Road, Ghaziabad)

.....Appellant

VERSUS

Commissioner of Central Excise &

Service Tax, Ghaziabad

(Commissionerate, Ghaziabad)

....Respondent

APPEARANCE:

Shri Vishwjit, Advocate for the Appellant

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 : 26 November, 2024

DATE OF DECISION : 26 November, 2024

Appeal is allowed. For order, see order of the date in Service Tax Appeal No.70661 of 2016.

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

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

akp