

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70333 of 2024

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-251 & 252-23-24
dated 11.09.2023 passed by Commissioner (Appeals) CGST, Noida)

M/s ATN Infratech Pvt. Ltd., **.....Appellant**

VERSUS

**Commissioner of Central Excise &
CGST, Noida** **....Respondent**

APPEARANCE:

Shri Abhinav Kalra, Chartered Accountant for the Appellant
Shri Santosh Kumar, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 03.12.2024
DATE OF DECISION : 26.03.2025

The appeal is allowed. For order, see order of date in
Service Tax Appeal No.70332 of 2024.

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

**(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)**

LKS