

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70088 of 2024

(Arising out of Order-in-Appeal No.1160 & 1161-ST/APPL/LKO/2022 dated 15.12.2022 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

Shri Rakesh Kumar Agarwal,Appellant

VERSUS

**Commissioner of Central Excise &
CGST, LucknowRespondent**

APPEARANCE:

Shri Subodh Kumar Srivastava, Advocate for the Appellant
Shri Manish Raj, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING : 11.04.2025
DATE OF PRONOUNCEMENT : 15.05.2025

The appeal is allowed. For order, see order of date in
Service Tax Appeal No.70006 of 2024.

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

LKS