

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70352 of 2025

(Arising out of Order-in-Original No.02/Pr. COMMR./ST/NOIDA/2022-23,
dated 29.04.2022 passed by the Principal Commissioner, CGST, Noida)

Shri Neeraj Sehgal,

.....Appellant

VERSUS

Principal Commissioner, 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. RAJEEV TANDON, MEMBER (TECHNICAL)**

DATE OF HEARING : 22.04.2025
DATE OF PRONOUNCEMENT : 24.07.2025

The appeal is allowed. For order, see order of date in
Service Tax Appeal No.70351 of 2025.

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

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**

LKS