

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

REGIONAL BENCH - COURT No. I

**Service Tax Appeal No.70437 of 2019**

(Arising out of Order-in-Original No.39/Commr./NOIDA-CUS/2018-19 dated 24.01.2019 passed by Commissioner of Customs, Noida)

**Commissioner of Customs, Noida**

**.....Appellant**

*VERSUS*

**M/s Earthcon Construction Pvt. Ltd.,**

**....Respondent**

**APPEARANCE:**

Shri Raju Sakthivel, Authorized Representative for the Revenue  
Shri Kapil Vaish, Chartered Accountant for the Respondent

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

DATE OF HEARING : 05.08.2025  
DATE OF PRONOUNCEMENT : 06.08.2025

The appeal is dismissed. For order, see order of date in  
Service Tax Appeal No.70465 of 2019.

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

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

*LKS*