

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.55880 of 2014

(Arising out of Order-in-Appeal No.NOI/EXCUS/000/APPL/140/14 dated 24/07/2014 passed by Commissioner (Appeals), Customs & Central Excise, Noida)

M/s Pheonix Lamps Ltd.

.....Appellant

VERSUS

Commissioner of Central Excise,

....Respondent

APPEARANCE:

Shri Atul Gupta for the Appellant

Shri Gyanendra Kumar Tripathi, Authorised Representative for the Respondent

CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING :19 July, 2019

DATE OF DECISION :19 July, 2019

ORDER

The appeal is allowed. For order, see order of date in Service Tax Appeal No.55881 of 2014.

Sd/-

**(JUSTICE DILIP GUPTA)
PRESIDENT**

Sd/-

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