

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

E-Hearing
REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70024 of 2023

(Arising out of Order-in-Appeal No.982-ST/APPL/LKO/2022 dated 07.11.2022
passed by Commissioner (Appeals) Customs, CGST & Central Excise,
Lucknow)

**M/s Anand Engineering Ltd.,
(Formerly Bajaj Infrastructure Development
Co. Ltd.)**

.....Appellant

VERSUS

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

....Respondent

APPEARANCE:

Shri Jitendra Singh, Advocate for the Appellant
Shri A. K. Choudhary, Authorized Representative for the Respondent

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

DATE OF HEARING : 10.07.2025
DATE OF PRONOUNCEMENT : 03.11.2025

The appeal is allowed. For order, see order of date in
Service Tax Appeal No.70059 of 2023.

**Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)**

LKS