

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

REGIONAL BENCH - COURT No. I

Service Tax Stay Application No.70233 of 2019

(On behalf of Revenue) **In**

Service Tax Appeal No.70360 of 2019-[DB]

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-195-18-19 dated 01/03/2019 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida)

Commissioner of Central Excise,Appellant

(Noida)

VERSUS

M/s Smart Value Products and Services Ltd., Respondent

(E-27, Section-63, Noida)

APPEARANCE:

Shri Santosh Kumar Agarwal, Authorised Representative for the Appellant

Ms Pragya Pandey, Advocate for the Respondent

**CORAM: HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

MISCELLANEOUS ORDER NO-70329 / 2019

DATE OF HEARING : 06 November, 2019

DATE OF DECISION : 06 November, 2019

PER: ARCHANA WADHWA

We find no justifiable reasons to stay the operations of the impugned order of Commissioner (Appeals). However, a short issue is involved. We after rejecting the stay petition, list the appeal itself for final disposal on **21 January, 2020**.

(Dictated and pronounced in open court)

**(Archana Wadhwa)
Member (Judicial)**

**(Anil G. Shakkarwar)
Member (Technical)**