

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

REGIONAL BENCH - COURT No.II
(E-Hearing)

Service Tax Appeal No.70193 of 2021

(Arising out of Order-in-Original No.09/PC/2020-2021 dated 29/01/2021
passed by Commissioner of Central Excise & CGST, Lucknow)

Commissioner of Central Excise &

Service Tax, Lucknow

.....Appellant

(7-A, Ashok Marg, Lucknow-226001)

VERSUS

M/s Embellishment Anita V Mishra,

....Respondent

(4/15, Vivek Khand,
Gomti Nagar, Lucknow-226010)

APPEARANCE:

Shri Dharmendra Kumar, Chartered Accountant for the Assessee
Smt Chitra Srivastava, Authorised Representative for the Revenue

**CORAM: HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 16 October, 2025
DATE OF PRONOUNCEMENT : 18 December, 2025

This appeal is allowed. For order, see order of the date in
Service Tax Appeal No.70208 of 2021.

**(P. DINESHA)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**