

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.70729 of 2019

(Arising out of Order-in-Appeal No.332 & 333-ST/APPL/LKO/2019 dated 20.06.2019 passed by Commissioner (Appeals) Customs, GST & Central Excise, Lucknow)

**Commissioner, CGST & Central,
Excise, Agra**

.....Appellant

VERSUS

**M/s GANPATI MEGA BUILDERS (INDIA)
PVT. LTD.**

.....Respondent

APPEARANCE:

Ms. Rinki Arora (Advocate) & Shri Aalok Arora (Advocate) for the Assessee
Shri Rajeev Ranjan, Authorized Representative for the Revenue

**CORAM: HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 02 August, 2021
DATE OF PRONOUNCEMENT: 18 August, 2021

The appeal is rejected. For order, see order of date in Service Tax Appeal No.70073 of 2017.

**(ANIL CHOUDHARY)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
Member (Technical)**