

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

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.50682 of 2015

(Arising out of Order-In-Appeal No.220-221-ST-LKO-2014, dated 29.10.2014
passed by Commissioner (Appeals) Customs, Central Excise & Service Tax,
Lucknow)

M/s Jagdish Saran

(Biriya Ganj, Tilhar, Shahjanpur, Uttar Pradesh)

.....Appellant

VERSUS

Commissioner, Service Tax, Lucknow

(7A, Ashok Marg, Lucknow)

....Respondent

APPEARANCE:

Shri Atul Gupta, Advocate for the Appellant

Shri Santosh Kumar, Authorized Representative for the Respondent

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

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING : 11.03.2026
DATE OF DECISION : 10.07.2026

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No.50681 of 2015.

**(P. K. CHOUDHARY)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

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