

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60926 of 2019

[Arising out of Order-in-Appeal No. 47-48/ST/CGST-APPEAL-GURUGRAM/SG/2019 dated 27.06.2019 passed by the Commissioner (Appeals), CGST, Gurugram]

DLF Home Developers Ltd

DLF Gateway Tower, 4th Floor,
DLF City, Phase III, Gutub Enclave,
Gurugram, Haryana

.....Appellant

VERSUS

**Commissioner of Central Excise, Goods &
Service Tax, Gurugram**

Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

.....Respondent

APPEARANCE:

Mr. Anubhav Goel & Ms. Preeti Goel, Advocates for the Appellant

Mr. Shantanu Kumar Meena, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

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

DATE OF HEARING: 02.07.2026

DATE OF DECISION: 02.07.2026

Appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60927 of 2019.

**(S. S. GARG)
MEMBER (JUDICIAL)**

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