

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. 4**

**Customs Appeal No. 52784/2019
Customs COD Application No. 51188/2019**

(Arising out of Order-in-Appeal No. 53-54(SM)CUS/JPR/2019 dated 28.02.2019
passed by the Commissioner (Appeals) CGST& Central Excise, Jaipur, Rajasthan)

M/s. Varaha Infra Ltd.

Appellant

Umesh Smriti,
6, Jalan Vilas Scheme,
Paota B Road, Jodhpur

Vs.

**Commissioner, Central Goods & Service Tax,
Customs & Central Excise, Jaipur**

Respondent

Central Excise & Central Goods & Service Tax,
NCR Building, Statute Circle, Jaipur (Raj.)

Present for the Appellant : Shri Vikash Jain, Advocate

Present for the Respondent : Shri Sunil Kumar, AR

CORAM :

HON'BLE MR. C L MAHAR, MEMBER (TECHNICAL)

HON'BLE MS. RACHNA GUPTA, MEMBER(JUDICIAL)

Date of Hearing : **14/01/2020**

Date of Decision : **10/06/2020**

FINAL ORDER No. 50685 / 2020

PER C L MAHAR :

The appeal is allowed. For order, see order of date in
Customs Appeal No. 52783/2019.

(pronounced in the open court on 10/06/2020)

**(Rachna Gupta)
Member(Judicial)**

**(C. L. Mahar)
Member(Technical)**