

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 52114 OF 2014

(Arising out of Order-in-Original No. 192/GB/2013 dated 05.12.2013 passed by Commissioner, Service Tax, Commissionerate, New Delhi)

Commissioner, Service Tax
New Delhi

...Appellant

versus

M/s. G.D. Mangalam Exim Pvt. Ltd.,
6/843, Main Bazar, Mehrauli,
New Delhi-110030

...Respondent

APPEARANCE:

Shri Radhe Tallo, Authorized Representative for the Appellant
Shri G.K. Sarkar, Shri P. Srivastava and Shri Prakash Shah, Advocates for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing: 21.03.2023
Date of Decision: 03.07.2023

ORDER

The appeal is dismissed. For order, see order of dated passed in Service Tax Appeal No. 52112 of 2014.

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)