

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

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 52404 OF 2019

(Arising out of Order-in-Original No. JAI-EXCUS-000-COM-15-16-19-20, dated 31.05.2019 passed by The Principal Commissioner, Jaipur)

The Principal Commissioner,
CGST & Central Excise Commissionerate,
Jaipur

...Appellant

versus

**M/s. Rajasthan State Beverages
Corporation Limited**
Vitta Bhawan, Jyoti Nagar,
Jaipur (Rajasthan)

...Respondent

APPEARANCE:

Shri Rajeev Kapoor, Authorized Representative for the Appellant
Shri Ranjan Mehta & Pratha Aggarwal, Advocates for the Respondent

WITH

SERVICE TAX CROSS OBJECTION NO. 50757 of 2022

CORAM:

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

**Date of Hearing: 30.01.2023
Date of Decision: 03.07.2023**

ORDER

The appeal is dismissed. Cross Objection is disposed of. For order, see order of date passed in Service Tax Appeal No. 52414 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**