

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

PRINCIPAL BENCH – COURT NO. – IV

**Service Tax Appeal No. 51533 of 2017 [DB]**

[Arising out of Order-in-Original No. 59/COMM/DDN/2017 dated 18.05.2017 passed by the Commissioner of Central Excise, Customs and Service Tax, Dehradun]

**Shri Anil Mohan Pokhriyal**

Head Finance & Accounts,  
11-Narinder Vihar, Ballupur Road,  
Dehradun, Uttarakhand

**...Appellant**

*VERSUS*

**Commissioner of Central Goods  
and Service Tax, Customs and  
Central Excise, Dehradun**

E-Block, Nehru Colony,  
Haridwar Road,  
Dehradun, Uttarakhand - 248001

**...Respondent**

**APPEARANCE:**

Shri Rajesh Gupta, Chartered Accountant for the Appellant  
Shri Harshvardhan, Authorised Representative for the Respondent

**CORAM: HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)  
HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

DATE OF HEARING: 23.03.2023  
DATE OF DECISION: **30.06.2023**

**FINAL ORDER No. 50796-50798/2023**

**DR. RACHNA GUPTA**

Appeal allowed. For order, see order of date passed in  
Service Tax Appeal No. 51532 of 2017.

[Order pronounced in the open Court on **30.06.2023**]

**(DR. RACHNA GUPTA)  
MEMBER (JUDICIAL)**

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