

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

PRINCIPAL BENCH, COURT NO. IV

SERVICE TAX APPEAL NO. 51617 OF 2017

[Arising out of the Order-in-Original No. DLI-SVTAX-003-COM-102-16-17 dated 20/06/2017 passed by The Commissioner of Service Tax, Delhi – III, New Delhi.]

**M/s Segmental Consulting &
Support Services Pvt. Ltd.**

Unit No. 419A-421, Tower B-4,
Spaze I Tech Part, Sector – 49,
Sohna Road, Gurgaon,
Gurgaon (Haryana) – 122 002.

Appellant

VERSUS

**Commissioner of Service Tax,
Delhi – III, Commissionerate,**

Bhikaji Cama Place, R.K. Puram,
New Delhi – 110 066.

Respondent

APPEARANCE

Shri Abhishek Rastogi and Shri Manindre N. Verma, Advocates – for the appellant.

Shri Rajeev Kapoor, Authorized Representative for the Department.

CORAM:

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

DATE OF HEARING : 28.03.2023.

DATE OF DECISION : 10.07.2023.

RACHNA GUPTA

The appeal is allowed. For order see order of date in
Service Tax Appeal No. 51616 of 2017.

(Order pronounced in open court on 10/07/2023.)

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

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