

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

PRINCIPAL BENCH

SERVICE TAX APPEAL NO. 51486 OF 2018

(Arising out of Order-in-Appeal No. 78-81/CKJ/ST/UDR/2018 dated 16.02.2018 passed by the Commissioner (Appeals), Udaipur)

**M/s. I.P. Singh Construction Co.,
Jodhpur**

...Appellant

Versus

**Commissioner of Central Excise,
Jodhpur**

...Respondent

APPEARANCE:

Shri O.P. Aggarwal, Chartered Accountant for the appellant.

Shri Rajeev Kapoor, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing/Decision: 04.07.2023

ORDER

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 51458 of 2018.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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