

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

**PRINCIPAL BENCH**

**SERVICE TAX APPEAL NO. 51484 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. Gajendra Singh Sankhla,  
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)**