

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
PRINCIPAL BENCH,COURT NO. 1**

**SERVICE TAX APPEAL NO. 50574/2018**

[Arising out of Order-in-Appeal No. 411-414 (SM) ST/JPR/2017 dated 16.11.2017 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur]

**M/s. K P AUTOMOTIVES PVT. LTD.**  
E-198 RIICO Industrial Area Mansarovar  
Jaipur

**Appellant**

Vs.

**COMMISSIONER (APPEALS)  
CENTRAL EXCISE & CGST, JAIPUR**

**Respondent**

Appearance:

Present for the Appellant : Shri Alok Kumar Kothari, Advocate

Present for the Respondent: Shri R Jain, Authorised Representative

**CORAM:**

**HON'BLE Mr.JUSTICE DILIP GUPTA, PRESIDENT**

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

Date of Hearing/ Decision: **07/07/2023**

**FINAL ORDER No. 50945-50948 /2023**

**JUSTICE DILIP GUPTA**

The appeal is allowed. For order see order of date in  
Service Tax Appeal No. 50571/2018.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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