

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

PRINCIPAL BENCH – COURT NO. – IV

**SERVICE TAX APPEAL No. 51470 of 2018 [DB]**

[Arising out of Order in Appeal No. 144-152 (SM) ST/JPR/2018 dated 01.03.2018 passed by Commissioner (Appeals), Central Excise & Central Goods and Service Tax, Jaipur]

**M/s. Samrat Tours and Travels**

**...Appellant**

**Versus**

**Commissioner,  
Central GST & Central Excise, Jaipur**

**....Respondent**

**APPEARANCE:**

Mr. Rahul Lakhwani, Advocate for the appellants

Mr.S.K. Meena, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE DR.RACHNA GUPTA, MEMBER (JUDICIAL)**

**HON'BLE MR.P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing/ Decision: **10/07/2023**

The appeal is allowed. For order, see order of date in Service Tax Appeal No.51443 of 2018.

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

**(P.V. SUBBA RAO)  
MEMBER (TECHNICAL)**

Anita