

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

PRINCIPAL BENCH – COURT NO. – IV

SERVICE TAX APPEAL No. 51472 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. Nisha 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