

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

PRINCIPAL BENCH,
COURT NO. I

SERVICE TAX APPEAL NO. 50046 OF 2018

[Arising out of the Order-in-Appeal No. BHO-EXCUS-001-APP-62 to 64/17-18 dated 28/07/2017 passed by Commissioner (Appeals), GST, Customs & Central Excise, Bhopal.]

M/s Chief Municipal Officer,
Nagar Palika Parisad,
Itarsi.

...Appellant

Versus

**Additional Commissioner,
Customs & Central Excise & Service Tax,**
Administrative Area, Arera Hills, Hoshangabad Road,
Bhopal.

...Respondent

APPEARANCE:

None for the appellant.

Shri S.K. Meena, authorized representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING/DECISION : 12.10.2023

P.V. SUBBA RAO

The appeal is partly allowed. For order see order of date in
Service Tax Appeal No. 50044 of 2018.

(Order dictated and pronounced in open court.)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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