

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

Service Tax Appeal No.51468 of 2017 (DB)

(Arising out of Order-in-Original No.DLI-SVTAX-003-COM-89-16-17 dated 25.05.2017 passed by the Commissioner, Service Tax, Delhi-III Commissionerate)

**Shri Brijesh Arora, Senior Vice President,
M/s. PVR Limited**

61, Basant Lok,
Vasant Vihar,
New Delhi-110 057.

Appellant

Versus

Commissioner of Service Tax

Engineers India Ltd.,
Annexe Building, 5th Floor,
Bhikaji Cama Place,
R.K. Puram,
New Delhi.

Respondent

APPEARANCE:

Shri V. Lakshmikumaran, Sr. Advocate with Mr. Manish Gaur and Ms. Purvi Asati, Advocates for the appellant.

Ms. Jaya Kumari, Authorised Representative for the Respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

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

DATE OF HEARING:09.08.2023

DATE OF DECISION:30.11.2023

BINU TAMTA:

The appeal stands allowed. For order, see order of date in Service Tax Appeal No.51465/2017-ST (DB)

**(Binu Tamta)
Member (Judicial)**

**(P.V. Subba Rao)
Member (Technical)**

Ckp.

