

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 4

SERVICE TAX APPEAL NO. 50967 OF 2018

[Arising out of the Order-in-Original No. 03-05-PK-GST-DE-2017-18 dated 18/12/2017 passed by the Commissioner Central Goods and Service Tax, Delhi East]

M/S SANJAY ELECTRICALS

A-2, Acharya Niketan, Mayur Vihar
Phase-I, New Delhi-110091

APPELLANT

VS.

**COMMISSIONER OF
SERVICE TAX, COMMISSIONERATE,
AND GST, DELHI EAST**

Central Goods and Service Tax, Delhi East
CR Building, I P Estate, New Delhi

RESPONDENT

Appearance

Shri A K Batra, Chartered Accountant for the appellant

Shri Rajeev Kapoor, Authorised Representative for the department

CORAM:

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

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

Date of hearing : 22/09/2023

Date of Decision : 18/01/2024

ORDER

P V SUBBA RAO

The appeal is allowed. For order, see order of date in Service Tax Appeal No. 50961 of 2018.

(Pronounced in Court on 18.01.2024)

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

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