

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

**PRINCIPAL BENCH – COURT NO. III**

**(E-Hearing)**

**Service Tax Appeal No. 51499 of 2018**

(Arising out of Order-in-Appeal No. 508-510(SM)ST/JPR dated 12.01.2017 passed by the Commissioner (Appeals), Central Excise & Central Goods & Service Tax, Jaipur)

**Shubham Resorts Pvt. Ltd.**

**Appellant**

Village – Syari, Near Tala Mode,  
Achrol, Jaipur-Delhi Highway, N.H. 8,  
Jaipur – 302 002 (Rajasthan).

VERSUS

**Commissioner (Appeals), Central Excise &  
& Central Goods And Service Tax, Jaipur**

**Respondent**

NCR Building, Statue Circle, C-Scheme,  
Jaipur – 302005 (Rajasthan)

**Appearance**

Shri Sanjiv Agarwal, Chartered Accountant – for the Appellant.

Shri S.K. Meena, Authorized Representative – for the Respondent

**CORAM :**

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

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

**Date of Hearing/Decision: 01/02/2024**

**ORDER**

The appeal is allowed. For order, see order of date in Service Tax Appeal No. 51498 of 2018.

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

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

RM