

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

PRINCIPAL BENCH – COURT NO. III

(E-Hearing)

Service Tax Appeal No. 51500 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