

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

**SERVICE TAX APPEAL NO. 53275 OF 2018**

[Arising out of Order-in-Appeal No.116-117/ST/DLH/2018 dated 03.07.2018 passed by the Commissioner (Appeals-I) Central Goods & Service Tax & Central Excise, New Delhi.]

**UNISTAL SYSTEMS PVT LTD**

408, Sidharth, 96 Nehru Place,  
New Delhi -110019.

**Appellant**

Vs.

**COMMISSIONER OF CGST &  
CENTRAL EXCISE-DELHI 1**

Room No.134, C.R. Building  
I.P. Estate, New Delhi-110015.

**Respondent**

**Appearance:**

Present for the Appellant : Mr.G.P. Banerji, Advocate

Present for the Respondent:Mr. Manoj Kumar, Authorised Representative

**CORAM:**

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

**HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER ( TECHNICAL )**

**Date of Hearing/ Decision : 23/08/2024**

**FINAL ORDER NO.58507/2024**

**DR. RACHNA GUPTA**

See order in Defect Appeal Dy. No.52594 of 2024. In accordance  
whereof, the appeal stands dismissed as infructuous.

[Dictated and pronounced in the open Court]

**(RACHNA GUPTA)  
MEMBER ( JUDICIAL )**

**(HEMAMBIKA R. PRIYA)  
MEMBER ( TECHNICAL )**