

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

PRINCIPAL BENCH - COURT NO.III

Service Tax Appeal No. 56048 of 2014

[Arising out of Order-in-Appeal Nos.BPL-EXCUS-000-APP-123-14-15 dated 01.09.2014 passed by the Commissioner (Appeals), Customs, Central and Service Tax, Bhopal]

Smt. Neena Oberai,
W/o Shri Kuldeepak Oberai,
169, Krishna Nagar,
Satna-485 001(M.P.)

Appellant

VERSUS

**Commissioner of Customs, Central
Excise and Service Tax,**
Bhagya Bhawan, 178 Zone-II, M.P. Nagar,
Bhopal (M.P.)

Respondent

APPEARANCE:

Ms. Nikita Jaju, Advocate for the appellant.
Shri Manoj Kumar, Authorised Representative for the respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING:03.09.2024
DATE OF DECISION: 11.09.2024

BINU TAMTA:

The appeal is allowed. For order, see order of date in Service
Tax Appeal No.56047 of 2014.

(Binu Tamta)
Member (Judicial)

(Hemambika R.Priya)
Member (Technical)

Ckp.

