

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

PRINCIPAL BENCH - COURT NO.III

Service Tax Appeal No.53642 of 2018 (DB)

(Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP-203-18-19 dated 31.08.2018 passed by the Commissioner (Appeals), GST, Customs & Central Excise, Bhopal (M.P.))

Commissioner of CGST, Customs & Central Excise,

GST Bhawan, Napier Town,
Jabalpur-482 001 (M.P.).

Appellant

Versus

M/s. Maihar Cement Unit-II

(Prop. Century Textile and Industries Ltd.),
P.O.-Sarla Nagar, Maihar,
District –Satna (M.P.)-485 772.

Respondent

APPEARANCE:

Shri Sangeet Kumar Meena, Authorised Representative for the Appellant/Department.

Shri Sanjay Grover and Shri Shiv Lal Singh, Advocates for the assessee/respondent.

CORAM:

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

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

DATE OF HEARING/DECISION: 08.04.2024

BINU TAMTA:

The appeal by the Revenue is dismissed. For order, see order of date in Service Tax Appeal No.53641 of 2018.

[Operative portion already pronounced in open court].

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

**(Hemambika R.Priya)
Member (Technical)**

Ckp.

