

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

PRINCIPAL BENCH – COURT NO. I

SERVICE TAX APPEAL NO. 52730 OF 2018

Bir Bahadur Yadav

.....Appellant

VERSUS

**Commissioner of Customs, Central
Excise & Service Tax, Indore**

.....Respondent

APPEARANCE:

Shri Sumit Kansal, Advocate for the appellant
Shri Rajiv Kapoor, authorised representative of the department

DATE OF HEARING/DECISION : November 18, 2024

ORDER SHEET

The impugned order is upheld and the appeal is dismissed. For order, see order of date in Service Tax Appeal No. 50137 of 2017.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**