

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

PRINCIPAL BENCH,
COURT NO. I

SERVICE TAX APPEAL NO. 50676 OF 2017

[Arising out of the Reviewed Order-in-Appeal C. No. 124, 125 & 140/ST/
Appls-I/2016-17/20045-50 dated 31.10.2016 passed by Commissioner of
Service Tax (Appeals-I), New Delhi – 110 003.]

Shri Harvinder Singh Oberoi

...Appellant

E-29, Jangpura Extension,
New Delhi.

Versus

**Commissioner of Service Tax,
(Appeals-I),**

....Respondent

Room No. 208, 17-B, IAEA Bhawan,
M.G. Marg, Indraprastha Estate,
New Delhi – 110 003.

APPEARANCE:

Shri Gaurav Gupta, Advocate for the appellant
Ms. Jaya Kumari, authorised representative for the department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 16.10.2024

DATE OF DECISION: 11.12.2024

P.V. SUBBA RAO

The appeal is allowed. For order see order of date in
Service Tax Appeal No. 50672 of 2017.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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