

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

PRINCIPAL BENCH –COURT NO. 4

Service Tax Appeal No. 54327 of 2015

(Arising out of Order-in-Original No. JOD-EXCUS-000-COM-0013-15-16 dated 29.07.2015 passed by the Principal Commissioner, Central Excise, Jodhpur)

**Commissioner of Central Excise,
Jodhpur**

Appellant

New Central Revenue Building,
Statue Circle, C-Scheme, Jaipur

Versus

S.B. Construction Company

Respondent

Near ADB Branch, Court Road,
Suratgarh, Distt. Sriganganagar (Rajasthan)

Appearance:

Present for the Appellant: Shri Shashank Yadav, Authorized Representative

Present for the Respondent: Shri M.B. Maheshwari, Chartered Accountant

CORAM:

Hon'ble Dr. Rachna Gupta, Member (Judicial)

Hon'ble Ms. Hemambika R. Priya, Member (Technical)

Date of Hearing/Decision : 17/04/2025

ORDER

Dr. Rachna Gupta:

The appeal is allowed by way of remand. For order, see order of date in Service Tax Appeal No. 53648 of 2015.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

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

RM