

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

PRINCIPAL BENCH –COURT NO. 4

Service Tax Appeal No. 51721 of 2019

(Arising out of Order-in-Appeal No. 372(CRM)/ST/JDR/2019 dated 15.04.2019 passed by the Commissioner (Appeals), Central Excise & CGST, Jodhpur)

Manish Jain

1G/40 Old Housing Board,
Shastri Nagar, Bhilwara

Appellant

Versus

**Commissioner, Central Goods And Service
Tax, Udaipur**

142-B, Sector 11, Hiran Magri
Udaipur (Raj.)

Respondent

Appearance:

Present for the Appellant: Shri Umesh Sarwal, Advocate

Present for the Respondent: Shri Manoj Kumar, Authorized
Representative

CORAM:

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

Hon'ble Mr. P.V. Subba Rao, Member (Technical)

Date of Hearing : 04/02/2025

Date of Decision :13/05/2025

ORDER

The appeal is dismissed. For order, see order of even date in
Service Tax Appeal No. 51636 of 2019.

**(Dr. Rachna Gupta)
Member (Judicial)**

**(P.V. Subba Rao)
Member (Technical)**

RM