

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi**

PRINCIPAL BENCH – COURT NO. 4

Service Tax Appeal No. 50687 Of 2019

[Arising out of Order-in-Original No. ALW-EXCUS-000-COM-030-031-18-19 dated 19.12.2018 passed by the Commissioner of Central Goods, Service Tax, & Central Excise, Alwar]

A K JAIN & ASSOCIATES

E-5, Siddharth Nagar, Opp. Ghiya
Hospital, Malviya Nagar, Jaipur

: Appellant

Vs

**Commissioner of Central Goods, Service
Tax and Central Excise, Alwar**

A Block-Surya Nagar, Alwar-301001

: Respondent

APPEARANCE:

Shri Bipin Garg & Ms. Kainaat, Advocates for the Appellant

Shri Manoj Kumar, Authorized Representative for the Respondent

CORAM :

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

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

Date of Hearing:13.05.2025

Date of Decision:12.09.2025

ORDER

The appeal is allowed. For order, see order of date in Service
Tax Appeal No.52602 of 2018.

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

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

G.Y.