

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO.4

Service Tax Appeal No. 50982 Of 2021

[Arising out of Review Order No. 10/Service Tax/2019 dated 04.12.2019 passed by the Joint Commissioner of Central Goods Service Tax & Central Excise, Bhopal (M.P.)]

Principal Commissioner, Central Goods Service Tax, Customs and Central Excise, Bhopal-I : **Appellant**
48 Administrative Area, Arera Hills
Bhopal, M.P. 462011

Vs

Virender Singh : **Respondent**
General Manager (Finance)
M/s Win Win Automobiles Private Limited
NH-12, Hoshangabad Road, Misrod
Bhopal M.P. 462026

APPEARANCE:

Shri Yashwant Singh and Shri Mayank Sapree, Advocates for the Appellant
Shri Manoj Kumar Authorised Representative for the Respondent

CORAM :

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing:29.08.2025

Date of Decision:29.08.2025

ORDER SHEET

Appeal is dismissed. For order, see order of date in Service Tax
Appeal No. 50060 of 2020.

(Dictated & pronounced in the open Court)

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.