

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

PRINCIPAL BENCH – COURT NO. 3

**Service Tax Appeal No. 50235 Of 2019**

**Manik Buildwell Private Limited** : **Appellant**

Vs

**Principal Commissioner of Central** : **Respondent**  
**Excise, Customs, Goods and Service**  
**Tax, Delhi East**

APPEARANCE:

Ms. Shagun Arora, Shri Kunal Aggarwal and Shri Pratyush Pradhan, Advocate  
for the Appellant

Shri Shashank Yadav, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)**  
**HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

Date of Hearing: 31.10.2025

Date of Decision: 12.11.2025

**ORDER SHEET**

The appeal is allowed with consequential relief, if any. For order,  
see order of date in Service Tax Appeal No. 50236 of 2019.

**(BINU TAMTA)**  
MEMBER (JUDICIAL)

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

G.Y.