

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – II

Service Tax Appeal No. 52004 of 2024

[Arising out of Order-in-Appeal No. 438 (AK) ST/JPR/2024 dated 17.07.2024
passed by the Commissioner of Central Excise & CGST (Appeals), Jaipur]

M/s. KBS Enterprises

...Appellant

A-169, Shikha Vihar,
Ram Nagariya Mod, Jagatpura,
Jaipur

VERSUS

**Commissioner of Central Excise
& Service Tax, Jaipur**

...Respondent

NCR Building, Statue Circle,
Jaipur, Rajasthan - 302005

APPEARANCE:

Shri Bipin Garg and Ms. J. Kainaat, Advocates for the Appellant
Shri V.J. Saharan and Shri S.K. Roy Authorized Representatives for the
Respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

DATE OF HEARING: 24.09.2025
DATE OF DECISION: 11.11.2025

ASHOK JINDAL

Appeal allowed. For order, see order of date passed in
Service Tax Appeal No. 51910 of 2024.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

HK