

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

PRINCIPAL BENCH – COURT NO. – II

**Service Tax Appeal No. 51757 of 2023**

[Arising out of Order-in-Appeal No. 110/AK/ST/JDR/2022 dated 09.12.2022 passed by the Commissioner of Central Excise & CGST (Appeals), Jodhpur]

**M/s. Jeet Construction Co.**

**...Appellant**

Plot No. 2, Ratanada,  
New Prajapati Colony,  
Jodhpur – 342001 (Raj.)

*VERSUS*

**Commissioner of CGST and Central Excise,  
Jodhpur**

**...Respondent**

G-105, New Jodhpur,  
Industrial Area, Jodhpur,  
Rajasthan – 342003

**APPEARANCE:**

Shri O.P. Agarwal, Chartered Accountant for the Appellant  
Shri Rohit Issar and Shri V.J. Saharan, Authorized Representative for the Respondent

**CORAM:**

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

DATE OF HEARING: 24.09.2025

DATE OF DECISION: 20.11.2025

**ASHOK JINDAL**

Appeal allowed. For order, see order of date passed in  
Service Tax Appeal No. 51756 of 2023.

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

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