

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – II

Service Tax Appeal No. 54952 of 2023

[Arising out of Order-in-Appeal No. 118/AK/ST/JDR/2022 dated 09.12.2022 passed by the Commissioner of Central Excise & CGST (Appeals), Jodhpur]

M/s. C.D. Construction Company

...Appellant

Hanuman Nagar, Jhalamand,
Jodhpur, Rajasthan - 342005

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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