

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 4**

SERVICE TAX APPEAL NO. 52144 OF 2016

[Arising out of Order in Original No. 32/PC/ST/BPL-ST/2016 dated 30.03.2016 passed by the Principal Commissioner of Customs, Central Excise and Service Tax, Bhopal]

**M P HOUSING AND INFRASTRUCTURE
DEVELOPMENT BOARD**

Division-II,
RSS Market, Bus Stop No. 05,
PO Ravi Shankar Nagar, Bhopal

.....APPELLANT

Vs.

**PRINCIPAL COMMISSIONER, CUSTOMS, CENTRAL
EXCISE AND SERVICE TAX-BHOPAL**

48, Administrative Area, Arera Hills,
Bhopal

.....RESPONDENT

Appearance:

Shri Sandeep Mukherjee, Chartered Accountant for the Appellant

Ms. Jaya Kumari, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 16/10/2025

DATE OF DECISION: 08/01/2026

ORDER

The appeal is partly allowed. For order, see order of date in Service Tax Appeal No. 52139 of 2016.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

**(P. V. SUBBA RAO)
MEMBER (TECHNICAL)**