

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 3**

SERVICE TAX APPEAL NO. 52151 of 2018

[Arising out of Order-in-Original No.14/PK/GST/DE/2017-18 dated 27.03.2018
passed by the Commissioner (Appeals) of Central Goods and Service Tax, New Delhi]

**Commissioner of Central Excise, Customs, : Revenue
Central Goods, Service Tax, Delhi-I**

Vs.

M/s. Ajab Singh & Co. : Assessee
Village-Gaurakhpur, Wazirabad Road, Shahdra,
New Delhi-110094

Appearance:

Present for the Revenue :Shri Mihir Ranjan, Special Counsel
Shri Rajeev Kapoor, Authorized Representative

Present for the Assessee: Shri A.K.Batra and Ms. Sakshi Khanna, Chartered
Accountant

CORAM:

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

**Date of Hearing:08.12.2025
Date of Decision:01.04.2026**

ORDER SHEET

Appeal is dismissed. For order, see order of date in Service Tax
Appeal No. 51841 of 2018.

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

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

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