

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

**SERVICE TAX APPEAL NO. 51704 OF 2019
WITH
SERVICE TAX MISC. APPLICATION NO. 50554 OF 2025**

[Arising out of Order in Original No. 25/COMMR/ST/JBP/2019 dated 19.03.2019 passed by the Principal Commissioner of CGST & Central Excise, Jabalpur]

SOUTH EASTERN COALFIELDS LTD

.....APPELLANT

Johilla Colliery Area,
Office of the General Manager,
G.M. Complex Nowrozabad,
Umaria, MP-484555

Vs.

**PRINCIPAL COMMISSIONER OF CGST &
CENTRAL EXCISE-JABALPUR**

.....RESPONDENT

Office of the Principal Commissioner of CGST,
Customs & Central Excise and Customs
GST Bhawan, Mission Chowk, Napier Town, Jabalpur,
Madhya Pradesh-482001

Appearance

Shri Rajeev Agarwal and Shri R. Murlidharan, Advocates for the appellants
Shri ShashankYadav, Authorised Representative for the Respondent

CORAM:

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

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION : 04/05/2026

ASHOK JINDAL

The appeal is disposed of. For order, see order of date in
Service Tax Appeal No. 51488 of 2019.

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

**(K.ANPAZHAKAN)
MEMBER (TECHNICAL)**