

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

SERVICE TAX APPEAL NO. 50133 OF 2025

[Arising out of Order in Appeal No. 60-79/AK/ST/JDR/2023 dated 08.02.2024 passed by the Commissioner (Appeals) CGST, Jodhpur]

M/S DINESH KUMAR

APPELLANT

Station Road,
Dist. Barmer (Raj.)

Vs.

COMMISSIONER, CGST-UDAIPUR

RESPONDENT

Commissioner of CGST, G-105,
New Jodhpur Industrial Area, Jodhpur
(Raj.)

Appearance:

Shri O.P. Agarwal, Chartered Accountant for the Appellant
Shri Rajeev Kapoor and Shri Shashank Yadav, Authorised Representative for the Respondent

CORAM:

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

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

DATE OF HEARING/DECISION: 07/05/2026

ASHOK JINDAL

The appeal is allowed. For order, see order of date in Service Tax Appeal No. 51921 of 2021.

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

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

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