

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO. III

SERVICE TAX APPEAL NO. 51536 OF 2023

[Arising out of Order-in-Appeal No. 210(BSM)/ST/JPR/2022 dated 30.08.2022 passed by the Commissioner (Appeals), Central Excise and CGST, Jaipur]

M/s. Northern Core Drilling Pvt. Ltd. Appellant
112, Geetanjali Tower, Ajmer Road
Sodala, Jaipur-302006

vs.

The Commissioner,Respondent
O/o the Commissioner
CGST & Central Excise Commissionerate
NCR Building, Statue Circle
C-Scheme, Jaipur (Rajasthan)

APPEARANCE:

Mr. B. L. Narasimhan and Ms. Shreya Khunteta, Advocates for the Appellant
Mr. S. K. Meena, Authorized Representative for the Revenue

**CORAM: HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing :22.06.2026
Date of Pronouncement :20.08.2026

ORDER

PER: MS. BINU TAMTA

The appeal is dismissed. For order, see order of date in Service Tax Appeal No. 50873 of 2021.

[Order pronounced on 20.08.2026]

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

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