

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – III

Service Tax Appeal Nos. 53843, 53844 and 53845 of 2018 (SM)

[Arising out of Order-in-Appeal No. 122-124/ST/DLH/2018 dated 27.07.2018
passed by the Commissioner (Appeals-1) Central Tax/GST, Delhi]

**Principal Commissioner of Central Excise,
Customs, Goods and Service Tax**
Delhi (East)

...Appellant

Vs.

**Jitender Lalwani
Ravi Lalwani
Kamal Lalwani**
H-334, New Rajendra Nagar,
New Delhi – 110 060.

...Respondent

APPEARANCE:

Shri Pradeep Gupta, Authorised Representative for the Appellant
Ms. Seema Jain, Advocate for the Respondent

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

DATE OF HEARING : 13.08.2019
DATE OF DECISION : 13.08.2019

FINAL ORDER No. 51133-51135/2019

ASHOK JINDAL

I have heard both the parties. Appeal by Revenue stands
dismissed under the litigation policy, without entering into the merits.

2. Thus, all the three Appeals are disposed of.

[Dictated and pronounced in the open Court]

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