

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

SERVICE TAX APPEAL NO. 50804 OF 2021

CINEPOLIS INDIA PRIVATE LIMITED

Appellant

Vs.

**ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION), DGGSTI-NEW DELHI**

Respondent

Appearance:

Present for the Appellant : Shri Gopal Mundhra, Advocate

Present for the Respondent: Shri Aejaaz Ahmad, Authorised Representative

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing : **06/08/2025**

ORDER

Heard both sides. **Order Reserved.**

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

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

Tejo