

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

**SERVICE TAX APPEAL NO. 51215 OF 2022**

[Arising out of Order in Appeal No. BHO-EXCUS-001-APP-142-21-22 dated 06.10.2021 passed by the Commissioner (Appeals) CGST and Central Exise, Bhopal(MP)]

**M/S K S SINGH CONTRACTOR DAMOH**

**.....APPELLANT**

753, Civil Ward No.3,  
Damoh (MP)-470661

Vs.

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

**.....RESPONDENT**

GST Bhawan, Mission Chowk, Napier Town,  
Jabalpur (MP) 482001

**Appearance:**

Present for the Appellant : Shri Abhas Mishra, Advocate

Present for the Respondent: Shri Rajeev Kapoor, Authorised Representative

**CORAM:**

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

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

**DATE OF HEARING/DECISION : 18/05/2026**

**BINU TAMTA**

The appeal is allowed by way of remand. For order, see order of date in Service Tax Appeal No. 50297/2022.

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

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

Tejo