

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 4**

**Service Tax Miscellaneous Application No. 51527 of 2024
IN
Service Tax Appeal No.51310 of 2023**

[Arising out of Order-in-Original No.JAI-EXCUS-000-COM-12-2022-23 dated 31.10.2022 passed by the Principal Commissioner, CGST & Central Excise Commissionerate, Jaipur]

M/s. Financial Advisor and Chief Accounts Officer,

North-Western Railway, JP Head Quarter Building,
Jawahar Circle, J L N Marg, Malviya Nagar,
Jaipur-302017

Appellant

Vs.

Principal Commissioner, CGST & Central Excise Commissionerate-JAIPUR

NCRB, Statue Circle, C-Scheme, Jaipur-302005

Respondent

Appearance:

Present for the Appellant : None

Present for the Respondent: Ms. Jaya Kumari, Authorised Representative

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing/Decision: **10/03/2026**

Miscellaneous Order No. 50173/2026

DR. RACHNA GUPTA

None is present for the appellant. Arguments on the miscellaneous application filed by the department heard. It is mentioned by learned Departmental Representative that consequent upon introduction of Central Goods and Service Tax Act, 2017 (CGST Act), there has been change in the nomenclature of the department as well as in the

designation of the officers. There has also been amendment in the Revenue jurisdiction. Hence, the respondent-department in the present appeal is prayed to be read as under:

“The Principal Commissioner, CGST and Central Excise,
Commissionerate Jaipur, New Central Revenue Building,
Statute Circle, C-Scheme, Jaipur”

2. Keeping in view the same and the fact that changes have been brought in due to the introduction of New CGST Act the necessary change is allowed to be made in appeal memo. With these observations, the miscellaneous application filed by the department is hereby allowed. Amended cause title be filed before the registry. Appeal is adjourned to **24.06.2026.**

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Archana