

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

E-hearing

PRINCIPAL BENCH – COURT NO. 4

SERVICE TAX APPEAL NO. 51357 OF 2019

ATUL SINGH GARHI

: Appellant

Vs

**COMMISSIONER OF CENTRAL GOODS AND : Respondent
SERVICE TAX, CUSTOMS AND EXCISE
JABALPUR**

APPEARANCE:

Ms. Asmita A. Nayak, Advocate for the Appellant

Shri Aejaz Ahmad, Authorised Representatives for the Respondent

CORAM :

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

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

Date of Hearing:12.03.2026

ORDER SHEET

Arguments heard. Order reserved.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**

G.Y.