

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

PRINCIPAL BENCH – COURT NO.3

Service Tax Appeal No. 51700 Of 2022

Bharat Heavy Electricals Limited : Appellant

Vs

Commissioner of Central Goods, Service Tax, Dehradun : Respondent

APPEARANCE:

Ms. Pankhuri Srivastava, and Alekshen Sharma, Advocates for the Appellant
Shri Shashank Yadav, Authorized Representative for the Respondent

CORAM :

**HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

Date of Hearing:01.04.2025

ORDER SHEET

Arguments heard. Order reserved.

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.