

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL No. 4641 OF 2026

TRISHAA ROSE GARDEN PVT LTD

APPELLANT

VERSUS

COMMISSIONER OF GST AND CENTRAL EXCISE

RESPONDENT

ORDER

1. We find no error in the order dated 14th January, 2026 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai in Service Tax Appeal No. 41381/2015; hence, the civil appeal is dismissed.
2. Pending application(s), if any, shall stand disposed of.

.....J.
[DIPANKAR DATTA]

.....J.
[SATISH CHANDRA SHARMA]

**New Delhi;
April 30, 2026.**

ITEM NO.19

COURT NO.8

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4641/2026

TRISHAA ROSE GARDEN PVT LTD

Appellant(s)

VERSUS

COMMISSIONER OF GST AND CENTRAL EXCISE

Respondent(s)

FOR ADMISSION and I.R.

Date : 30-04-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Appellant(s) : Mr. V.Lakshmikumaran, Adv.
Ms. Nitum Jain, Adv.
Mr. Swastik Mishra, Adv.
Ms. Neha Choudhary, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Medha Sinha, Adv.
Mr. Atreya Gc, Adv.
Ms. Charanya Lakshmikumaran, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

The Civil appeal is dismissed in terms of the signed order placed on the file.

(JATINDER KAUR)
P.S. to REGISTRAR

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)