

**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

O R D E R

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)