

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 10097 of 2016-DB

[Arising out of Order-in-Appeal No OIA-KCH-EXCUS-000-APP-025-15-16 dated 30.10.2015
passed by Commissioner (Appeal) of Central Excise & ST, Rajkot]

Surya Shipping

.... Appellant

Plot No. 246, Sector-07
Gandhidham, Kutch, Gujarat-370201.

VERSUS

Commissioner of Central Excise & ST, Kutch

.... Respondent

Central Excise & Service Tax Commissionerate,
Central Excise Bhavan Plot No. 82, Sector 8,
Gandhidham(Kutch), Gujarat

APPEARANCE :

Shri J.C. Patel, Advocate for the Appellant
Shri T.K. Sikdar, Assistant Commissioner for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION : 22.08.2019

Appeal is allowed. For order see order of date in Service Tax Appeal
No. 13162 of 2013.

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**

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