

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

REGIONAL BENCH - COURT NO. 2

**SERVICE TAX Appeal No. 10274 of 2015**

[Arising out of Order-in-Appeal No OIO-SUR-EXCUS-001-COM-057-14-15 dated 19.11.2014  
passed by Commissioner Central Excise & ST, Surat]

**Batra International**

**.... Appellant**

143, Ashirvad Industrial Co-operative Society,  
B/h Safari Complex, Bhestan, SURAT, GUJARAT

*VERSUS*

**Commissioner of Central Excise & ST, Surat**

**.... Respondent**

New Building...Opp. Gandhi Baug,  
Chowk Bazar, Surat, Gujarat-395001

**APPEARANCE :**

Shri K.I. Vyas, Advocate for the Appellant

Shri H.K. Jain, Assistant Commissioner Authorised Representative) for the Revenue

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

DATE OF HEARING : 15.09.2020

DATE OF DECISION : 22.09.2020

Appeal disposed of. For order, see order of date in Service Tax Appeal  
No. 10666 of 2014.

*(Order pronounced on 22.09.2020)*

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

**(Raju)  
Member (Technical)**

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