

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH-COURT NO. 3

Service Tax Appeal No. 12007 of 2013 - DB

(Arising out of OIA-183/2013/RAJ/CE/AK/COMMR-A/AHD dated 25/04/2013 passed
Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

Gujarat Adani Institute Of Medical SciencesAppellant

C/o, G K General Hospital,
Opp. Lotus Colony,
Bhuj, Gujarat

VERSUS

C.C.E. & S.T.-RajkotRespondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat - 360001

APPEARANCE:

Shri Hardik Modh, Advocate for the Appellant
Shri P.K.Singh, Superintended (AR) for the Respondent

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

DATE OF HEARING: 06.04.2023
DATE OF DECISION: 22.06.2023

The appeal is disposed of. For order, see order of date in Service Tax
Appeal No. 222 of 2012.

(Dictated and pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(C L MAHAR)
MEMBER (TECHNICAL)**