

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

REGIONAL BENCH - COURT NO. 3

**SERVICE TAX Appeal No. 00342 of 2012-DB**

[Arising out of Order-in-Original/Appeal No 12-13-COMMR-2012 dated 29.02.2012 passed by Commissioner of Central Excise-RAJKOT]

**Kandla Port Trust**

A O Building, Jamnagar  
Jamnagar, Gujarat

**.... Appellant**

*VERSUS*

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

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

**.... Respondent**

**APPEARANCE :**

Shri Shailesh P. Sheth, Advocate for the Appellant

Shri Ghanasyam Soni, Addl. Commissioner (AR) for the Respondent

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

DATE OF HEARING : 26.04.2023

DATE OF DECISION: 03.08.2023

**C.L. MAHAR :**

The appeal disposed of. For order, see order of date in Service Tax Appeal No. 341 of 2012-DB.

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

**(C L Mahar)  
Member (Technical)**

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