

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No.10744 of 2020

(Arising out of OIA-CCESA-SRT-APPEAL-PS-085-2020-21 dated 31/08/2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

SHREE UMIYA ENTERPRISE

.....Appellant

Block No. 405/5, Moje: Ten, Opp. Tulsi Hotel, Tal: Bardoli
Surat, Surat, Gujarat

VERSUS

C.C.E. & S.T.-SURAT-I

.....Respondent

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

APPEARANCE:

Shri. Akshay M. Modi, Chartered Accountant for the Appellant
Shri R. K. Bhashkar, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 12.07.2021

DATE OF DECISION: 28.10.2021

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10743 of 2020.

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

**(RAJU)
MEMBER (TECHNICAL)**