

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

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 10667 of 2020-DB

[Arising out of Order-in-Original/Appeal No BHV-EXCUS-000-COMM-03-04-2020-21 dated 27.04.2020 passed by Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

Commissioner of Central Excise & ST, Bhavnagar **Appellant**
Plot No.6776/B-1, Siddhi Sadan, Narayan
Upadhyay Marg, Beside Gandhi Clinic, Near
Parimial Chowk, Bhavnagar, Gujarat

VERSUS

D G NAKRANI **Respondent**
M-101/C, Akshardeep Complex, Shastrinagar
Bhavnagar, Bhavnagar Gujarat.

APPEARANCE :

Shri Mihir G Rayka, Addl. Commissioner (AR) for the Appellant -Revenue
Shri Vikas Mehta, Consultant for the Respondent

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

DATE OF HEARING : 27.10.2023

DATE OF DECISION: 23.02.2024

RAMESH NAIR :

Appeal disposed of. For order, see order of date in Service Tax Appeal
No. 10666 of 2020.

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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