

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

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No. 12328 of 2019

[Arising out of OIO-BVR-EXCUS-000-COMM-10-2019-20 dated 31/05/2019 passed by Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

C.C.E. & S.T.-BHAVNAGAR

.....Appellant

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat - 364001

VERSUS

Shri Maheshbhai J Der

.....Respondent

Alpa Trans Pacific Logistics Pvt Ltd.,
Amreli, Gujarat

APPEARANCE:

Shri Ghanshyam Soni, Joint Commissioner (AR) the Appellant
Shri P.D. Rachchh, Advocate for for the Respondent

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

DATE OF HEARING: 12.10.2021
DATE OF DECISION: 10.02.2022

The appeal is disposed of. For order, see order Service Tax Appeal No. 12325 of 2019.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul