

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

REGIONAL BENCH-COURT NO. 3

SERVICE TAX Appeal No. 12017 of 2014 – DB

[ST/CROSS/15361/2014]

(Arising out of OIO-SUR-EXCUS-001-COM-085-13-14 dated 31/01/2014 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Commissioner of C.E. & S.T.-Surat-i

.....Appellant

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

VERSUS

A M Bhandari

.....Respondent

Situated At 202, Rajhans Point,
Varachha Road,
Surat, Gujarat

APPEARANCE:

Shri Tara Prakash, Deputy Commissioner (AR) for the Appellant
Shri Brijesh N Limbachia, Advocate for the Respondent

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

DATE OF HEARING: 13.03.2024
DATE OF DECISION: 12.07.2024

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 12016 of 2014. CO also disposed of.

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

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