

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No.11099 of 2017

(Arising out of OIO-SUR-EXCUS-002-COM-063-064-16-17 dated 19/01/2017 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

C.C.E. & S.T.-Surat-ii

.....Appellant

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

VERSUS

Essar Bulk Terminal Limited

.....Respondent

27th Km, Essar House, Surat-Hazira Road,
Hazira, SURAT, GUJARAT

APPEARANCE:

Shri Ghanshyam Soni, Joint Commissioner for the Appellant
Shri Vishal Agrawal, Shri Akshit Malhotra & Ms. Dimple Gohil, Advocates for
the Respondent

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

DATE OF HEARING: 07.06.2022
DATE OF DECISION: 29.08.2022

The appeal is disposed of. For order, see order of date in Service Tax
Appeal No. 11098 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul