

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

REGIONAL BENCH-COURT NO. 3

SERVICE TAX Appeal No. 10664 of 2018- DB

(Arising out of OIA-BHV-EXCUS-000-APP-078-080-2017-18 dated 04/01/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Atul Motars Pvt Ltd

Survey No. 151-152 Amreli Bye Pass ,
Nr. Hanuman Para Road
Amreli, Gujarat

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Bhavnagar

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

.....Respondent

APPEARANCE:

Shri Sarju Mehta, Chartered Accountant for the Appellant
NeilPrakash G Makwana, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 13.11.2024
DATE OF DECISION: 19.11.2024

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10656 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**