

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No.12872 of 2018

(Arising out of OIA-CCESA-SRT-APPEALS-PS-198-2017-18 dated 31/07/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Krishak Bharti Co Operative Ltd

.....Appellant

P.O. Kribhco Nagar, Kawas,
SURAT, GUJARAT

VERSUS

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

.....Respondent

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

APPEARANCE:

Shri Jigar Shah, Advocate for the Appellant

Shri Dinesh Prithiani, Assistant Commissioner (AR) for the Revenue

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

DATE OF HEARING: 29.09.2022
DATE OF DECISION: 10.01.2023

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 11918 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul