

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

**Service Tax Appeal No. 221 of 2012**

(Arising out of OIA-COMMR-A-69-70-VDR-I-2012 dated 08.02.2012 passed by Commissioner of Central Excise, -VADODARA-I)

**ICFAI BRANCH**

10, LAXMI SOCIETY, B/H, BARODA HEART RESEARCH INSTITUTE,  
HARIBHAKTI COLONY, RACE COURSE CIRCLE,  
VADODARA, -GUJARAT

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Vadodara-II**

1ST FLOOR... NEW CENTRAL EXCISE BUILDING,  
RACE COURSE CIRCLE, VADODARA, GUJARAT-390007

**.....Respondent**

**APPEARANCE:**

Shri Jigar Shah and Amber Kumrawat (Advocate) appeared for the Appellant  
Shri G. Kirupanandan, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 21.12.2022  
DATE OF DECISION: 23.01.2023

The appeal is disposed of. For order, see order of date in Service  
Tax Appeal No. 220 of 2012.

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

**(RAJU)  
Member (Technical)**

Neha