

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No.13095 of 2013

(Arising out of OIO-60/COMMR/2013 dated 23/04/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

C.C.E. & S.T.-Rajkot

.....Appellant

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

VERSUS

Deep Construction Company

.....Respondent

Plot No. -M, Sector -8,
Mani Complex, Office No. 224,
GANDHIDHAM, GUJARAT

APPEARANCE:

Shri Abhishek Doshi, Chartered Accountant for the Assessee
Shri G. Kirupanandan, Assistant Commissioner (AR) for the Revenue

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

DATE OF HEARING: 17.10.2022
DATE OF DECISION: 08.02.2023

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 12257 of 2013.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul