

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 01

Service Tax Appeal No. 10477 of 2021-DB

(Arising out of OIA-KCH-EXCUS-000-APP-016-2020 Dated 07/02/2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

SEABIRD MARINE SERVICE PVT LTD

1st Floor, Bharat Cfs, Zone-I, Mpsez, Mundra
Kutch, Gujarat

.....Appellant

VERSUS

C.C.E.-Kutch (gandhidham)

CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE, CENTRAL
EXCISE BHAVAN PLOT No. 82, SECTOR 8,
GANDHIDHAM(KUTCH), Gujarat

.....Respondent

Appearance:

Shri. Hardik Modh & Ms Shweta Garge, Advocates for the Appellant

Shri. N G Makwana, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

DATE OF HEARING: 14.11.2025
DATE OF DECISION: 14.11.2025

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10404 of 2018.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**

Prachi