

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

REGIONAL BENCH- COURT NO. 1

**Service Tax Appeal No. 10067 of 2022**

[Arising out of Order-in-Appeal No AHM-EXCUS-003-APP-029-2021-22 dated 20.10.2021 passed by Commissioner (Appeals) -AHMEDABAD]

**Effective Teleservices Pvt. Ltd.**  
101-103, 1<sup>st</sup> Floor, IT Tower-4, Infocity  
Gandhinagar- Gujarat-382009

**...Appellant**

*VERSUS*

**Commissioner, Service Tax, Ahmedabad**  
1<sup>st</sup> Floor Central Excise Bhavan  
Ambawadi, Ahmedabad-380015-Gujarat

**...Respondent**

**APPEARANCE:**

Shri Vipul Khandhar, Chartered Accountant appeared for the Appellant  
Shri P. Ganesan, Superintendent (AR) appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)**

DATE OF HEARING: 27.11.2025  
DATE OF DECISION: 15.12.2025

The appeal is disposed of. For order see Service Tax Appeal No.  
10590 of 2019.

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

Neha