

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

REGIONAL BENCH-COURT NO. 2

Service Tax Appeal No. 10723 of 2018- DB

(Arising out of OIA-CCESA-SRT-APPEALS-PS-281-2017-18 dated 20/11/2017 passed by the Commissioner (Appeals), CGST & Central Excise- Surat)

Singh Labour Contractor

Flat No. 101, Maa Co-op Housing Society,
Chharwada Road,
Vapi, Gujarat

.....Appellant

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE –
CGST & Central Excise Surat**

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

.....Respondent

APPEARANCE:

Shri Vipul Khandhar, Chartered Accountant for the Appellant
Shri Neilprakash G. Makwana, Superintendent & Shri Himanshu P Shrimali,
Superintendent (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING: 01.09.2025

DATE OF DECISION: 24.12.2025

SATENDRA VIKRAM SINGH

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 11733 of 2018.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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