

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

REGIONAL BENCH- COURT NO.1

**Service Tax Appeal No. 10728 of 2019-DB**

(Arising out of OIA-VAD-EXCUS-001-APP-576-2018-19 dated 07/01/2019 passed by the Commissioner ( Appeals ), Central Tax-VADODARA)

**Cema Electric Lighting Products India P Ltd**

**.....Appellant**

34/389 B&c Mullassery Padivattam,  
Edapally Post, COCHIN, KERALA

*VERSUS*

**COMMISSIONER OF CGST &  
CENTRAL EXCISE - Vadodara I**

**.....Respondent**

Central GST Building, Race Course Circle,  
Vadodara-390007, Gujarat

**APPEARANCE:**

None appeared for the Appellant

Shri M P Solanki, Assistant Commissioner (AR) appeared for the appellant

**CORAM:**

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

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

DATE OF HEARING/ DECISION: 18.12.2025

The appeal is disposed of. For order, see order of Service Tax Appeal No. 13101 of 2018.

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

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