

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

REGIONAL BENCH-COURT NO. 1

Service Tax Appeal No. 10669 of 2014-SM

(Arising out of OIA-SUR-EXCUS-001-APP-499-498-13-14 dated 24/10/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Atul Fabricators

Ground Floor, I, Ahira Shopping Centre, Adajan Gam,
Char Rasta, Surat

.....Appellant

VERSUS

Commissioner of CGST & Central Excise, Surat

CGST and Excise Commissionerate Surat,
Central Excise Building, Chowk Bazaar,
Surat, Gujarat-395001

.....Respondent

APPEARANCE:

Ms. Dhvani Tandon, Advocate (Proxy) for the Appellant
Smt. Sunita Menon, Superintendent(AR) for the Respondent

CORAM:

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

DATE OF HEARING: 27.03.2026

DATE OF DECISION: 27.03.2026

The appeal is disposed of. For order, see order of date in Service Tax Appeal No.10667 of 2014-SM

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