

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I (SM)

Service Tax Appeal No. 60109 of 2023

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2817-41-2019-20 dated 18.09.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

JC Cable

7, New Abadi Behind Mahavir Public School,
Saingarh, Pathankot, Punjab

.....Appellant

VERSUS

**Commissioner of Central Excise,
Jalandhar**

GST Bhawan, F-Block,
Rishi Nagar, Ludhiana, Punjab

.....Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Sh. Raman Mittal, Authorized Representative

CORAM:

HON'BLE Sh. S. S. GARG, MEMBER (JUDICIAL)

DATE OF HEARING/DECISION: 02.02.2024

ORDER

The appeal is allowed by way of remand. For order, see Order of date passed in Service Tax Appeal No. 60388 of 2023.

**(S. S. GARG)
MEMBER (JUDICIAL)**

RA_Saifi