

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

~~~~~

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.521 Of 2012**

[Arising out of OIA No.166/ST/Apl/CHD-II/2011 dated 05.10.2011 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh]

**M/s Diesel Loco Modernization Works**

**: Appellant**

Deputy Chief Material Manager-depot,  
Patiala, Ministry of Railways, Patiala (Punjab)

Vs

**The Commissioner of Central Excise  
And Service Tax, Chandigarh**

**: Respondent**

Plot No. 19, Central Revenue Building,  
Sector-17C, Chandigarh-160017

**APPEARANCE:**

Shri Brijeshwar Singh Kanwar, Advocate for the Appellant  
Shri Narinder Singh and Shri Ravinder Jangu, Authorised Representatives  
for the Respondent

**CORAM:**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE Mr. RAJEEV TANDON, MEMBER (TECHNICAL)**

Date of Hearing: 27.02.2024

Date of Decision: 29.02.2024

**ORDER**

The appeal is disposed off. For order see order of date passed in  
Service Tax Appeal No.520 Of 2012.

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

**(RAJEEV TANDON)**  
MEMBER (TECHNICAL)

PK