

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 50520 of 2014

[Arising out of Order-in-Appeal No.LUD-EXCUS-000-APP-569-13-14 dated 31.10.2013 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

CCE & ST, Ludhiana

.....Appellant

VERSUS

Punjab Home Guard

.....Respondent

APPEARANCE:

Shri Aneesh Dewan *with* Shri Raman Mittal *and* Shri Ravinder Jangu,
Authorized Representatives for the Appellants-Revenue

Shri Jagseer Singh, Company Commander for the Respondent-Assessee

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 21.11.2024
DATE OF DECISION: 21.11.2024

The appeal is dismissed. For order, see order of date in Service
Tax Appeal No. 3967 of 2012

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

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**