

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 51201 of 2014

[Arising out of Order-in-Appeal No. 60/Apl/Cus(D) Camp Chd/2013 dated 08.05.2013 passed by the Commissioner (Appeals), Customs and Central Excise, Chandigarh]

**District Commander Punjab HomeAppellant
Guards**

VERSUS

CCE & ST, Chandigarh-IIRespondent

APPEARANCE:

Shri Sukhbir Singh, Distt. Commander, Ropar *with*
Shri Bikramjit Singh, Company Commander, Patiala
Shri Rajinder Krishan, Company Commander, Firozepur
Shri Dilbag Singh, Company Commander, Kapurthala
Shri Manpreet Singh, Company Commander, Amritsar
Shri Rawel Singh, Company Commander, Hoshiarpur
Shri Hari Singh, Company Commander, Bathinda
Shri Maninder Singh Hira, Company Commander, Hoshiarpur for the
Appellants-Assessee

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

**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 allowed. For order, see order of date in Service
Tax Appeal No. 3967 of 2012

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

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