

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No.51698 of 2015

[Arising out of Order-in-Original No. LUD-EXCUS-000-COM-065-066-14-15 dated 29.12.2014 passed by the Commissioner of Central Excise, Ludhiana]

**Commissioner of Central Excise and
Service Tax, Ludhiana**

GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Appellant

VERSUS

M/s Deepak Builders

Near Lodhi Club, Shaheed Bhagat Singh
Nagar, Pakhowal Road, Ludhiana,
Punjab-141013

.....Respondent

APPEARANCE:

Shri Siddharth Jaiswal and Shri Aneesh Dewan, Authorized Representatives
for the Appellant

Shri K.K. Anand and Shri A.K. Prasad, Advocates for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 06.09.2024
DATE OF DECISION: 20.12.2024

The appeal is dismissed. For order, see order of date in Service
Tax Appeal No. 51022 of 2015.

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

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