

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No.60765 of 2019**

[Arising out of Order-in-Original No.JAL-EXCUS-000-COM-008-009-18-19 dated 31.03.2019 passed by the Commissioner of CGST, Ludhiana, Punjab]

**M/s Punjab Technical University**  
Jalandhar-Kapurthala Highway, Near Science  
City, Ludhiana, Punjab-144021

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise, .....Respondent**  
**Ludhiana**  
GST Bhawan, F-Blok, Rishi Nagar, Ludhiana,  
Punjab-141001

**APPEARANCE:**

Shri Prabhat Kumar, Advocate for the Appellant  
Shri Siddharth Jaiswal and Shri Aneesh Dewan, Authorized Representatives  
for the Respondent

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

DATE OF HEARING: 10.01.2025  
DATE OF DECISION: 04.03.2025

The appeal is allowed. For order, see order of date in Service  
Tax Appeal No.51954 of 2015.

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

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