

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 757 of 2012

[Arising out of Order-in-Original No. 14/Ldh/2012 dated 27.03.2012 passed by the Commissioner of Central Excise and Service Tax, Ludhiana]

**Shri Kulwant Singh, Partner of
M/s Unique Family Services**

B-xxvi, 759/1, Punjab Bhawan Road,
Near Petrol Pump, Bharat Nagar Chowck,
Ludhiana

.....Appellant

VERSUS

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

Central Excise House, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

Present for the Appellant: Shri K.K. Sharma, Advocate

Present for the Respondent: Shri Anurag Kumar, Authorized Representative

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

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

DATE OF HEARING: 07.03.2025
DATE OF DECISION: 27.05.2025

The appeal is allowed. For order, see order of date in Service
Tax Appeal No. 756 of 2012.

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

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