

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 699 of 2012

[Arising out of Order-in-Original No. CHD-CEX-001-COM-011-13-12 dated 22.02.2012 passed by the Commissioner of C. Ex. & S.T., Chandigarh-I]

Director State Transport

.....Appellant

Office of the Directorate State Transport,
1st Floor, Jeevandeep Building,
Sector 17, Chandigarh 160017

VERSUS

**Commissioner of Central Excise, Goods &
Service Tax, Chandigarh-I**

.....Respondent

Plot No. 19, Central Revenue Building,
Sector 17-C, Chandigarh 160017

APPEARANCE:

Shri Piyush Kant Jain, Advocate for the appellant-assessee

Shri Saurabh Goel, Special Counsel (Authorized Representative) for the
Respondent-Revenue

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

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

DATE OF HEARING: 02.05.2025

DATE OF DECISION: 29.08.2025

Appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 621 of 2012.

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

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