

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61717 of 2018

[Arising out of Order-in-Appeal No.LUD-EXCUS-001-APP-1516-18-19 dated 03.08.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

M/s Bansal & Co Owners

C/o Sh. Surinder Kumar, Advocate,
Bareta Mandi, Mansa, Punjab-151501

.....Appellant

VERSUS

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

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

.....Respondent

APPEARANCE:

Shri Gurdev Singh Sandhe, Advocate for the Appellant

Shri Ram Niwas, Authorized Representative for the Respondent

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

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

DATE OF HEARING: 08.10.2025

DATE OF DECISION: 08.10.2025

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 61031 of 2018.

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

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