

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 58985 of 2013**

[Arising out of Order-in-Original No. 83/ST/CHD-II/2012 dated 07.08.2012 passed by the Commissioner of Central Excise, Chandigarh-II]

**Ram Murti**

W/o Late Sh. Sham Lal,  
House No. 276, Ajit Nagar,  
Patiala, Punjab

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise and  
Service Tax, Chandigarh-II**

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

**.....Respondent**

**APPEARANCE:**

Mr. Aman Bansal and Mr. Bharat Jain, Advocates for the Appellant

Mr. Yashpal Singh, 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: 16.07.2025

DATE OF DECISION: 12.11.2025

Appeal is allowed. For order, see order of date passed in  
Service Tax Appeal No. 58983 of 2013.

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

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