

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 56817 of 2013

[Arising out of Order-in-Original No. 1/ST/PKJ/CCE/Adj./2013 dated 04.01.2013
passed by the Commissioner (Adjudication), Central Excise, New Delhi]

M/s UOP Inter Americana

5th & 6th Floor, Tower-B, Building No.9,
DLF Cyber City, Phase-III, Gurgaon
Haryana-122010

.....Appellant

VERSUS

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

MG Marg, IP Estate, 17-B, IAEA House,
IP Estate, Delhi-110002

.....Respondent

APPEARANCE:

Shri Sujit Ghosh, Senior Advocate and Shri Ajinkya Tiwari, Advocate
for the Appellant

Shri S.K. Meena, 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: 29.07.2025
DATE OF DECISION: 14.11.2025

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 2149 of 2012.

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

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