

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60811 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2364-2366-19 dated 07.05.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

Malwa Storage Co Owners

C/o Sh. Navdeep Singh Dhillon,
Bathinda Road, Kotkapura, Punjab

.....Appellant

VERSUS

**Commissioner of Central Excise, Goods
and Service Tax, Ludhiana**

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

.....Respondent

APPEARANCE:

Mr. Aman Garg, Advocate for the Appellant

Mr. Aniram Meena and Mr. Ram Niwas, Authorized Representatives for the
Respondent

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

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

DATE OF HEARING: 19.11.2025
DATE OF DECISION: 19.11.2025

Appeal disposed of under SVLDRS. For order, see order of date
passed in Service Tax Appeal No. 60796 of 2019.

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

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