

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60514 of 2019**

[Arising out of Order-in-Appeal CHD-EXCUS-001-APP-310-311-2018-19 dated 29.03.2019 passed by the Commissioner (Appeals), GST & Central Excise, Chandigarh]

**M/s Balaji Storage Batteries Ltd.**

Vpo-Behral, Tehsil Peonta Sahib, Sirmour,  
Himachal Pradesh-173025

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise & S.T.,  
Shimla**

Ground & First Floor, Commercial Parking Complex,  
Chota Shimla, Shimla, Himachal Pradesh-171011

**.....Respondent**

**APPEARANCE:**

Shri R K Hasija and Shri Shivang Puri, Advocates for the Appellant

Shri Aniram Meena and Smt. Amita gupta, 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: 28.11.2025

The appeal is remanded. For order, see order of date passed in  
Service Tax Appeal No. 60513 of 2019.

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

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