

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60207 of 2019**

[Arising out of Order-in-Appeal No. 230-232/ST/CGST/APPEAL/GURUGRAM/SG-2018 dated 29.11.2018 passed by the Commissioner CGST (Appeals), Gurugram]

**M/s Agro Engineering Works**

36-37, Dlf Industrial Area-ii  
Faridabad, Haryana 121003

**.....Appellant**

*VERSUS*

**Commissioner of Customs, Excise & ST,  
Faridabad I**

Block D, New CGO Complex, NH-IV  
NIT Faridabad, Haryana 121001

**.....Respondent**

**APPEARANCE:**

Shri N.K. Sharma, Advocate for the Appellant

Shri Kanish Saini, 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: 11.12.2025

DATE OF DECISION: 11.12.2025

**ORDER**

The Appeal is disposed of by way of remand. For order, see order of date passed in Service Tax Appeal No. 60200 of 2019

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

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