

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

REGIONAL BENCH - COURT NO. I

**Service Tax Cross Application NO.56334 of 2014  
In  
Service Tax Appeal No. 60427 of 2013**

[Arising out of Order-in-Appeal No. 503/SVS/GGN/2013 dated 11.09.2013 passed by the Commissioner (Appeals), Central Excise, Delhi-III, Gurgaon]

**Commissioner of Central Goods &  
Service Tax, Gurugram**  
Plot No.36-37, Sector-32, Gurugram,  
Haryana-122001

**.....Appellant**

*VERSUS*

**M/s OSC Export Services Pvt. Ltd.**  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Vatika Towers, Block-B,  
Sector-54, Gurgaon, Haryana-122002

**.....Respondent**

**APPEARANCE:**

Shri Yashpal Singh, Authorized Representative for the Appellant

Shri Deepak Thackur, Advocate for the Respondent

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

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

DATE OF HEARING: 10.12.2025  
DATE OF DECISION: 19.12.2025

The appeal is rejected and cross-objection is disposed of. For order, see order of date passed in Excise Appeal No. 141 of 2012.

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

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