

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60045 of 2016

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-490-491-15-16 dated 27.01.2016 passed by the Commissioner (Appeals), CGST, Chandigarh]

M/s Ind Swift Ltd.

Industrial Growth Centre,
Sambha, Jammu-184121

.....Appellant

VERSUS

**Commissioner of Central Excise and
Service Tax- Jammu & Kashmir**

OB-32, Rail Head Complex,
Jammu & Kashmir - 180012

.....Respondent

APPEARANCE:

Shri Veer Singh, Advocate for the Appellant

Shri Yashpal Singh and Shri Varun Sharma, 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/DECISION: 06.01.2026

The appeal is dismissed. For order, see order of date passed in
Service Tax Appeal No. 60043 of 2016.

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

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