

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No.60191 of 2016

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-0174-0183-15-16 dated 15.03.2016 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

Shri Honey Aggarwal

.....Appellant

VERSUS

**Commissioner of Central Excise &
Service Tax, Chandigarh**

.....Respondent

APPEARANCE:

Shri Vikrant Kackaria, Advocate for the Appellant

Shri Ram Niwas 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/DECISION: 09.01.2026

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60186 of 2016.

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

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