

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60078 of 2020

[Arising out of Order-in-Appeal No. – LUD-EXCUS-001-APP-2858-2877-19.20 dated – 11.10.2019 passed by the Commissioner (Appeals), - Central Goods and Service Tax, Ludhiana]

M/s Prime Cable

.....Appellant

VERSUS

**Commissioner of Central Goods and
Service Tax, Jalandhar**

.....Respondent

APPEARANCE:

Ms. Kanika Malhotra, Advocate for the Appellant

Shri Aniram Meena and Shri Ram Niwas, 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: 20.01.2026

The appeal is allowed by way of remand. For order, see order of
date passed in Service Tax Appeal No. 60069 of 2020.

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

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