

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61690 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-793-796-18 dated 26.03.2018 passed by the Commissioner, CGST Audit Commissionerate, Ludhiana]

Rohan And Rajdeep Infrastructure Pvt Ltd **.....Appellant**

G.T. Road, Opposite Sangam Cinema,
Bus Terminal, Amritsar, Punjab

VERSUS

Commissioner of Central Excise & Service Tax, Ludhiana **.....Respondent**

GST Bhawan, F Block, Rishi Nagar,
Ludhiana, Punjab

APPEARANCE:

Mr. Prakash Shah, Sr. Advocate with Mr. Naveen Bindal, Advocate and Mr. Sagar Shah, C.A. for the Appellant

Mr. Anurag Kumar with Mr. Yashpal Singh, 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: 10.12.2025
DATE OF DECISION: 03.02.2026

Appeal is allowed. For order, see order of date passed in Service Tax Appeal No. 55340 of 2013.

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)