

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 61092 of 2019**

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-126-127-19-20 dated 28.08.2019 passed by the Commissioner (Appeals), Central Goods & Service Tax, Chandigarh]

**M/s Sunil Jaggi**

**.....Appellant**

Managing Director M/s Auscan Consultant Ltd.  
H O SCO 11 Sector 17E Near Neelam Theatre,  
Chandigarh U.T. 160017

*VERSUS*

**Commissioner of Central Excise and  
Service Tax, Chandigarh-I**

**.....Respondent**

Plot No. 19, Central Revenue Building, Sector  
17-C, Chandigarh 160017

**APPEARANCE:**

Shri Joy Kumar, Advocate for the Appellant

Shri Aniram Meena & Shri Kanish Saini, 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: 10.10.2025  
DATE OF DECISION: 03.02.2026

**ORDER**

The appeal is allowed. For order, see order of date passed in  
Service Tax Appeal No. 61091 of 2019

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

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