

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 55753 of 2014

[Arising out of Order-in-Original No. 36-CE-CHD-II-2014 dated 02.07.2014 passed by the Commissioner, Central Excise & ST, Commissionerate Chandigarh-ii]

**Commissioner of Central Excise andAppellant
Service Tax, Chandigarh II**

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

VERSUS

M/s Tej Ram Dharam Paul

.....Respondent

Factory Road, Mayr Mandi, Bathinda
Punjab 151509

APPEARANCE:

Shri Goverdhan Dass Bansal, Authorized Representative for the Appellant

Shri Ashwani Sharma, Advocate for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 09.10.2025

DATE OF DECISION: 12.02.2026

ORDER

The appeal is dismissed. For order, see order of date passed in Excise

Appeal No. 55215 of 2014.

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

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