

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60841 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-548-567-18 dated 07.03.2018 passed by the Commissioner (Appeals), Central GST, Ludhiana]

M/s New Siti Cable

.....Appellant

VERSUS

**Commissioner of Central Excise, Goods
and Service Tax, Ludhiana**

.....Respondent

GST Bhwan, F-Block, Rishi Nagar,
Ludhiana, Punjab

APPEARANCE:

Shri Pawan Kumar Pahwa, Shri Hrithik Chaudhary and Ms. Rashmi Gupta,
Advocates for the Appellant

Shri Anurag Kumar 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: 12.02.2026
DATE OF DECISION: 12.02.2026

Appeal is disposed of by way of remand. For order, see order of
date passed in Service Tax Appeal No. 60809 of 2018.

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

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