

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60090 of 2018

[Arising out of Order-in-Appeal No. APPEAL/ST/PKL/53/2017 dated 19.09.2017
passed by the Commissioner (Appeals), Central Excise, CGST, Panchkula]

M/s Punjab Advertising Co.
2, Vikas Vihar, Amabal City

.....Appellant

VERSUS

**Commissioner of Central Excise &
Service Tax, Panchkula**
SCO 407-408, Sector-8, Panchkula-134119

.....Respondent

APPEARANCE:

Shri Sudhir Malhotra and Ms. Kanika Malhotra, Advocates for the Appellant
Shri Aniram Meena and Shri Narinder 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: 24.02.2026
DATE OF DECISION: 27.05.2026

The appeal is partly allowed. For order, see order of date
Service Tax Appeal No. 2671 of 2012.

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

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