

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60763 of 2019

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-304-305-18-19 dated 28.03.2019 passed by the Commissioner (Appeals), Central GST Commissionerate, Chandigarh]

Commissioner of Central Excise and Service Tax, Chandigarh-IAppellant

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

VERSUS

M/s Gautam BuildersRespondent

179 Sector 46A,
Chandigarh U T 160047

APPEARANCE:

Shri Anurag Kumar and Shri G.D. Bansal, Authorized Representatives for
the Appellant

Shri Atul Goyal, C.A. For the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 16.02.2026
DATE OF DECISION: 01.07.2026

ORDER

The appeal is dismissed. For order, see order of date passed in
Service Tax Appeal No. 60762 of 2019

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)