

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60057 of 2016

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-0194-15-16 dated 16.03.2016 passed by the Commissioner (Appeals), Central Excise & Service Tax, Chandigarh]

B S Chandel

VPO Beri, Bilaspur,
Himachal Pradesh-174001

.....Appellant

VERSUS

**Commissioner of Central Excise
& Service Tax, Chandigarh**

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

.....Respondent

APPEARANCE:

Shri Shivang Puri, Advocate for the Appellant

Shri Yashpal Singh, Authorized Representative for the Respondent

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

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

DATE OF HEARING: 23.02.2026

DATE OF DECISION: 01.07.2026

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60015 of 2016.

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

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