

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60929 of 2018**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-885-18 dated 28.03.2018  
passed by the Commissioner (Appeals), CGST, Chandigarh]

**Nagar Panchayat**

Khamano, Fatehgarh Sahib,  
Punjab-141801

**.....Appellant**

*VERSUS*

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

GST Bhawan, F-Block, Rishi Nagar,  
Ludhiana, Punjab-141001

**.....Respondent**

**APPEARANCE:**

Shri Sudeep Singh Bhangoo, Advocate for the Appellant

Shri Kanish Saini, 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: 20.07.2026

DATE OF DECISION: 23.07.2026

The appeal is allowed. For order, see order of date passed in  
Service Tax Appeal No. 60928 of 2018.

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

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