

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60930 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-886-18 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)**