

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60367 of 2017

[Arising out of Order-in-Appeal No. LUD-EXCUS-000-APP-0018-0021-16-17 dated 27.04.2016 passed by the Commissioner (Appeals), CE, ST & Cus., Chandigarh-I]

Smt. Kuldip Kaur Saini
Satnam Market, Gaushala Road,
Phagwada, Punjab 144402

.....Appellant

VERSUS

**Commissioner of Central Excise & Service
Tax, Chandigarh-I**
Plot No. 19, C.R. Building, Sector 17-C,
Chandigarh 160017

.....Respondent

APPEARANCE:

Mr. R. R. Yadav, Consultant for the Appellant

Mr. Aniram Meena, 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: 27.07.2026
DATE OF DECISION: 27.07.2026

Appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60364 of 2017.

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

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