

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60392 of 2018

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-270-17-18 dated 15.01.2018 passed by the Commissioner (Appeals), CGST, Chandigarh]

Shri Mohit Chitkara
H.No.2154, Sector-15,
Chandigarh-160015

.....Appellant

VERSUS

**Commissioner of Central Goods &
Service Tax, Chandigarh**
Central Revenue Building, Plot No.-09,
Sector-17C, Chandigarh-160017

.....Respondent

APPEARANCE:

Shri Vikrant Kackaria, Advocate for the Appellant

Shri G.D. Bansal, 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: 22.07.2026
DATE OF DECISION: 11.08.2026

The appeal is allowed. For order, see order of date passed in
Service Tax Appeal No. 60335 of 2018.

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

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