

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61301 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1043-2018 dated 27.04.2018 passed by the Commissioner CGST (Appeals), Ludhiana]

M/s Zila Sainik Board
Near Railto Chowk
Amritsar, Punjab

.....Appellant

VERSUS

**Commissioner of Central Excise and ST,
Ludhiana**
Central House, F-Block,
Rishi Nagar, Ludhiana 141001

.....Respondent

APPEARANCE:

Shri Rakesh Kumar Khanna, C.A. 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: 25.05.2026
DATE OF DECISION: 24.08.2026

Order

The appeal is allowed. For order, see order of date passed in ST/50239/2015.

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

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