

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 61824 of 2018**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1597-18 dated 17.08.2018 passed by the Commissioner Central GST Audit, 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)**