

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

EXCISE APPEAL NO. 11149 OF 2019

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-SURAT-I**

Appellant

Vs.

L & T MHPS BOILERS PRIVATE LIMITED

Respondent

Appearance:

Present for the Appellant : Shri R Kumar, Superintendent (AR)

Present for the Respondent: Shri P K Sahu, Advocate

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **25/03/2026**

ORDER

The learned Authorised Representative (AR) is present for the department. The learned Counsel for the respondent is also present. We have heard the arguments from both sides to some extent. During the course of hearing, the learned AR sought some time to obtain necessary instructions from the department. The request is allowed. Two weeks' time is granted to the learned AR to seek the requisite instructions. List the matter on 28th April, 2026.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**