

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60496 of 2023**

**Vikas Modi**

**.....Appellant**

*VERSUS*

**Commissioner of CE & ST, Ludhiana**

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Sh. S.P. Siddhanta, Consultant

Present for the Respondent: Sh. Ravinder Jangu, Authorized Representative

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)**

DATE OF HEARING: 05.06.2025

**ORDER**

**List the matter as and when next sitting of SMC takes place** (with main appeal E/60494/2023).

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