

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad**

REGIONAL BENCH-COURT NO. 1

Service Tax Appeal No. 10275 of 2016-DB

(Arising out of OIA-SUR-EXCUS-001-APP-032-14-15 dated 30/04/2014 passed by Commissioner of Central Excise and Service Tax-SURAT-I)

Shri Thakorbhai Patel

..... Appellant

Prop Of M/s Jay Ambey Enterprise
2nd Bus Stop, Icchapore Surat-hazira Road,
SURAT, GUJARAT

VERSUS

**Commissioner of Central Goods
& Services Tax & Central Excise, Surat**

.....Respondent

New Central Excise Building,
Opp. Gandhi Baug,
Chowk Bazaar, Surat-395001

APPEARANCE:

Shri Jigar Shah & Shri Amber Kumrawat Advocate for the Appellant
Shri R K Agarwal, Superintendent (AR) for the Respondent

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE Ms. R. BHAGYA DEVI, MEMBER (TECHNICAL)

DATE OF HEARING: 19.06.2025
DATE OF DECISION: 19.06.2025

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10001 of 2017.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**