

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

REGIONAL BENCH- COURT NO. 3

**Service Tax Miscellaneous Application No. 11023 OF 2024**

(filed by Revenue)

**in**

**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 Thakorbbhai Patel**

**..... Appellant**

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

*VERSUS*

**Commissioner of C.E. & S.T.-Surat-I**

**.....Respondent**

New Building...Opp. Gandhi Baug,  
Chowk Bazar,  
Surat, Gujarat- 395001

**APPEARANCE:**

Shri Jigar Shah & Shri Amber Kumrawat 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)**

**MISCELLANEOUS ORDER NO. 10377/2025**

DATE OF HEARING/ DECISION:19.06.2025

**SOMESH ARORA**

As per this Miscellaneous application filed by the Revenue, they have sought to change the name of the concerned Commissionerate. Accordingly, the respondent Commissionerate name stands changed from Commissioner of C.E. & S.T.-Surat-I to:

**"COMMISSIONER OF CENTRAL GOODS & SERVICES TAX &  
CENTRAL EXCISE, SURAT COMMISSIONERATE  
NEW CENTRAL EXCISE BUILDING, OPP. GANDHI BAUG,  
CHOWK BAZAAR, SURAT-395001"**

2. Accordingly, the Miscellaneous application is allowed in above terms.

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

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