

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

**SERVICE TAX APPEAL NO. 10275 & 11187 OF 2016
SERVICE TAX APPEAL NO. 10001 OF 2017**

SHRI THAKORBHAI PATEL

Appellant

Vs.

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

Respondent

Appearance:

Present for the Appellant : Shri Jigar Shah & Shri Amber Kumrawat, Advocate
Present for the Respondent: Shri H P Shrimali, Superintendent (AR)

CORAM:

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

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

Date of Hearing : **21/01/2025**

ORDER

Heard both the sides. Order is reserved.

**(C. L. MAHAR)
MEMBER (TECHNICAL)**

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