

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

**SERVICE TAX APPEAL NO. 10283-10285, 10901 OF 2022
SERVICE TAX APPEAL NO. 10401-10403 OF 2018**

ABHISHEK ASSOCIATES

Appellant

Vs.

CCE-AHMEDABAD-I

Respondent

Appearance:

Present for the Appellant :Shri Vipul Khandhar, C.A.

Present for the Respondent: Shri H.P. Shrimali, Authorised Representative

CORAM:

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

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

Date of Hearing : **31/07/2025**

ORDER

In support of his alternate claim, learned Chartered Accountant wants to produce C.A. Certificate indicating as to what extent material has been issued at each of the project site. He states that such figures are available and can be produced. Time is allowed for him to do the same. As such certificate will be new to the proceedings, same should be done by filing Miscellaneous Application giving sufficient time to the other side. Matter to come up on October 07, 2025. Learned C.A. should file his Miscellaneous application by August 31, 2025.

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

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

Neha