

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 10455 of 2019-DB

[Arising out of Order-in-Original/Appeal No CCESA-AUDIT-SRT-VK-15-2018-19 dated 29.11.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

Gujarat Industrial Development Corporation

.... Appellant

Plot No. B-23 'k' Road, Gandhinagar Electronics
Estate, GANDHINAGAR, GUJARAT

VERSUS

Commissioner of Central Excise & ST, Surat-i

.... Respondent

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

APPEARANCE :

Shri Jigar Shah & Shri Amber Kumarawat, Advocates for the Appellant
Shri Mihir G Rayka, Addl. Commissioner (AR), for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 30.07.2024

DATE OF DECISION: 23.09.2024

C.L. MAHAR :

Appeal disposed of. For order, see order of date in Service Tax Appeal
No. 12075 of 2018.

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**

KL