

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

**ST/MISC/10762/2024 IN APPEAL NO. ST/12075/2018
ST/MISC/10763/2024 IN APPEAL NO. ST/12075/2018
SERVICE TAX APPEAL NO. 11404-11407, 11970, 11971 OF 2017
SERVICE TAX APPEAL NO. 10203, 10204, 10405, 11203-11206,
12074, 12075, 13013 OF 2018
SERVICE TAX APPEAL NO. 10054, 10289, 10290, 10454, 10455,
12626 OF 2019**

**GUJARAT INDUSTRIAL DEVELOPMENT
CORPORATION**

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
CUSTOM-BHARUCH
COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-VADODARA-i
COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-RAJKOT
COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-SURAT-i
COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-VADODARA-ii
COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-AHMEDABAD-iii**

Respondent

Appearance:

Present for the Appellant : Shri Jigar Shah, Advocate and Shri Amber
Kumrawat, Advocate

Present for the Respondent: Shri Mihir G Rayka Additional Commissioner
(AR)

CORAM:

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

Date of Hearing : **30/07/2024**

ORDER

Heard both the sides. Order is reserved. To be pronounced on or
before September 30, 2024.

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

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