

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

**SERVICE TAX APPEAL NO. 10526 OF 2016  
SERVICE TAX APPEAL NO. 10558-10559 OF 2016  
SERVICE TAX APPEAL NO. 10891-10895 OF 2016**

**AXAR ENTERPRISE  
PRASHANT DEVELOPERS PVT LTD  
ROYAL ENTERPRISES  
AJIT H KHODABHAYA  
PRAMUKH DEVCON PVT LTD  
AJITBHAI H KHODABHAYA**

**Appellant**

Vs.

**Commissioner of Central Excise & ST,-SILVASA**

**Respondent**

**Appearance:**

Present for the Appellant : Shri Anand Mishra, Advocate

Present for the Respondent: Shri Anoop Kumar Mudvel, Superintendent (AR)

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER ( JUDICIAL )**

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

Date of Hearing : **27/08/2024**

**ORDER**

Since the amount involved in each appeal is less than Rs. 50lakhs, the appeals are transferred to Single Member Bench.

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

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

KL