

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

**SERVICE TAX APPEAL NO. 10911, 10914, 11013, 11014, 11043
11045, 11182, 11201 OF 2019**

**GUJARAT INDUSTRIAL DEVELOPMENT
CORPORATION & Ors.**

Appellant

Vs.

C.C.E & S.T-BHAVNAGAR

Respondent

Appearance:

Present for the Appellant : Shri. Jigar Shah, & Shri. Amber Kumrawat,
Advocates

Present for the Respondent: Shri. M .P. Solanki, Assistant Commissioner
(AR)

CORAM:

**HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Date of Hearing : **28/04/2026**

ORDER

Learned Counsel for the appellant and Learned AR for the department are present. At the very outset, Learned Advocate submitted that the issue involved in the appeals has been decided by the this Bench in their own case reported at 2024 (9) TMI 1359-CESTAT AHMEDABAD. The department has also accepted the verdict given in the said appeals. On being asked, Learned AR submitted that on previous date, he was directed to confirm whether department has accepted the order passed in the said appeals. As per communication received from the department, the order has been accepted. After hearing both sides, the order is reserved.

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

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

Prachi