

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

**SERVICE TAX APPEAL NO. 11627 OF 2017
SERVICE TAX APPEAL NO. 11076 OF 2019**

OIL AND NATURAL GAS CORPORATION LTD

Appellant

Vs.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE VADODARA I**

Respondent

Appearance:

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

Present for the Respondent: Shri Rajesh Nathan, Assistant Commissioner (AR)

CORAM:

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

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

Date of Hearing : **06/10/2025**

ORDER

Learned Authorised Representative requests for copy of the legal opinion prepared by the same Advocate firm (now representing the matter before the Tribunal). It seems that this legal opinion was relied upon by the department, therefore, it should have been available with the appellant. Both sides are directed to ensure that the opinion, as desired by the Learned Authorised Representative, is made available to them and copy be also placed on record before the Court by the next date i.e. November 28, 2025

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

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