

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

**SERVICE TAX APPEAL NO. 12615 OF 2019**

**GUJARAT MINERAL DEVELOPMENTS  
CORPORATION LIMITED**

**Appellant**

**Vs.**

**KUTCH (GANDHIDHAM)**

**Respondent**

**Appearance:**

Present for the Appellant : Shri. Jigar Shah, Advocate

Present for the Respondent: Shri. N G Makwana, Superintendent (AR)

**CORAM:**

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

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

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

**ORDER**

The hearing of the matter is adjourned to 20 August, 2025 .

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

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

Prachi