

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

**SERVICE TAX APPEAL NO. 10528, 10541-10543, 10635, 10785,
10829 OF 2020**

SERVICE TAX APPEAL NO. 12615 & 12990 OF 2019

SERVICE TAX APPEAL NO. 10166 OF 2022

**GUJARAT MINERAL DEVELOPMENT
CORPORATION LIMITED**

Appellant

Vs.

KUTCH (GANDHIDHAM)

**Commissioner of Central Excise and Service
Tax- Vadodara-II**

Respondent

Appearance:

Present for the Appellant : Shri Jigar Shah, Advocate (Proxy)

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

CORAM:

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

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

Date of Hearing : **12/01/2026**

ORDER

Hearing of the matter is adjourned to April 2, 2026

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

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

Bharvi