

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 1164 of 2011**

**M/s Pnc Infratech Ltd**

**.....Appellant**

*VERSUS*

**Commissioner of Customs, Ludhiana**

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Ms. Krati Singh Singh & Ms. Shreya Khunteta,  
Advocate

Present for the Respondent: Shri Harish Kapoor, Authorized Representative

DATE OF HEARING: 04.07.2023

**ORDER**

The appeal is allowed. Detailed order to follow.

**(S. S. GARG)  
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)  
MEMBER (TECHNICAL)**