

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**CEA No. 9 of 2018 (O&M)
Date of decision: 13.02.2019**

Commissioner of Central Excise & Service Tax, Chandigarh-II

..... Appellant

Vs.

M/s Sada Shiv Casting Limited

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Sh. Anshuman Chopra, Advocate for the appellant.

Ajay Kumar Mittal, J.

**For orders, see CEA No. 8 of 2018 (*M/s Commissioner of
Central Excise & Service Tax, Chandigarh-II Vs. Kewal Garg*)**

**(Ajay Kumar Mittal)
Judge**

**February 13, 2019
'gs'**

**(Manjari Nehru Kaul)
Judge**