

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
CHENNAI**

REGIONAL BENCH : COURT NO - 1

**Excise Appeal No. 40282 of 2019-SM**

**Jeevan Diesels and Electricals Ltd**

**...Appellant**

*VERSUS*

**Commissioner of G.S.T. & Central Excise,  
(Puducherry)**

**...Respondent**

Present For the Appellant : None

Present For the Respondent : Ms. T. Usha Devi, DC (AR)

**DATE OF HEARING : 03.07.2019**

**ORDER**

After hearing the Ld. AR for the respondent, since the issue of taxability is involved, the case is made over to the Division Bench (DB) to be heard in normal course.

**( P.DINESHA )  
MEMBER (JUDICIAL )**

sdd