

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 1

**CUSTOM Appeal No. 10901 of 2016**

[Arising Out Of OIO-DMN-EXCUS-000-COM-014-15-16 Dated-03/02/2016 Passed By  
Commissioner of Central Excise, Customs and Service Tax-DAMAN]

**Gopalan Ravindran**

Director, M/S Fiberweb India Ltd., Survey No. 92-93/B,  
Daman Industrial Estate, Kadaiya, Village-Daman,  
Daman, Daman (Ut)

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Daman**

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi  
Opp.Vapi Town Police Station,  
Vapi, Gujarat-396191

**.....Respondent**

**APPEARANCE:**

Shri. P P Jadeja, Advocate for the Appellant

Shri. Kalpesh P Shah, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)  
HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

DATE OF HEARING: 11.05.2023  
DATE OF DECISION:06.06.2023

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10900 of 2016.

**(RAJU)  
MEMBER (TECHNICAL)**

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