

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

REGIONAL BENCH- COURT NO. 1

Excise Appeal No. 10049 of 2023

(Arising out of OIA No. RAJ-EXCUS-000-APP-346-355-2022 dated 29.09.2022 passed by Commissioner (Appeals), Rajkot)

Shri Shailesh Manjibhai Vadaviya

....Appellant

Partner of M/s Sonex Ceramics,
Morbi-Gujrat-363642

VERSUS

C.C.E. & S.T. Rajkot

...Respondent

Central Excise Bhavan, Race Course
Ring Road, Income Tax Office,
Rajkot-Gujarat-360001

APPEARANCE:

Shri Vikas Mehta, Consultant appeared for the appellant

Shri H. Nachane, Authorised Representative appeared for the Respondent

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

DATE OF HEARING: 18.02.2026
DATE OF DECISION: 20.02.2026

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10041 of 2023.

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

Neha