CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD

REGIONAL BENCH, COURT NO. 2

EXCISE APPEAL NO. 13139 OF 2018
EXCISE APPEAL NO. 10082, 10092-10094, 10174, 10179, 10189, 10194, 10198, 10212, 10251, 10490-10492, 10494, 10498 OF 2019

HARIYANA SHIP DEMOLITION PVT LTD	**Appellant**
Vs.	
COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-DAMAN	**Respondent**

Appearance:
Present for the Appellant : Miss Anshu Gupta, Advocate and Shri Sarju Mehta, Chartered Accountant
Present for the Respondent: Mrs. Sunita Menon, Superintendent (AR)

CORAM:
HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Date of Hearing : **09/10/2025**

ORDER

The learned Counsel for appellants in Sr. No. 9 and 11 Appeal No. E/10194/2019 Marinelines Ship Breakers Pvt Ltd and Appeal No. E/10212/2019 Goyal Traders is present. She has filed written submissions in both the appeals.

2. The learned Consultant for the appellants at Sr. No. 13-17 in Appeal No. E/10490/2019 Bajinath Melaram, Appeal No. E/10491/2019 Guru Ashish Ship Breakers, E/10492/2019 Rushil Industries Ltd, E/10494/2019 Hari Krishna Steel Corporation and Appeal No. E/10498/2019 Bansal Ship Breakers Pvt Ltd submitted written submissions which have been taken on record. At Sr. No. 1, 2 and 10 Appeal No. E/13139/2018 Hariyana Ship Demolition Pvt Ltd Appeal

No. E/10082/2019 Bharat Ship Breakers Corporation, and Appeal No. E/10198/2019 R L Kalthia Ship Breakers Pvt Ltd vs Commissioner, it has been submitted on behalf of the appellants that they do not want to appear for personal hearing and the issue may be decided on merit of the case.

3. At Sr. No. 3 to 5 in Appeal No. E/10092/2019 Mahadev Ship Breakers Pvt Ltd, Appeal No. E/10093/2019 Shiv Ship Breaking Co. and Appeal No. E/10094/2019 Shiv Corporation vs Commissioner written submissions have been filed on behalf of the appellants with the request that the submissions may be taken on record as being submitted. The written submissions have been taken on records as requested.

4. On perusal of the records of appeals from Sr. No. 1 to Sr. No. 17 it comes out that there is no need to send any further notice to appellant at Sr. No. 1 and 2 Appeal No. E/13139/2018 and Appeal No. E/10082/2019 because they have already requested that the appeals may be decided on the basis of written submissions made by them. In Appeals at Sr. No. 3, 4 and 5 E/10092/2019, E/10093/2019 and E/10094/2019, only written submissions have been filed and no request has been made that the appeal may be decided on the basis of written submissions. Therefore, it is necessary and proper to issue notice to the appellants in both the appeals. Appellants at Sr. No. 6, 7 & 8 Appeal No. E/10174/2019 Tejas Thakkar, Appeal No. E/10179/2019 Sameer Thakkar and Appeal No. E/10189/2019 Atam Manohar Ship Breakers Pvt Ltd are not present today, therefore, it is necessary and proper to issue notice to them. Appellants at Sr. No. 9 and 11 are duly represented and appellants from Sr. No. 13 to 17 are duly represented, therefore, there is no need to issue notice in those cases. At Sr. No. 12, Appeal No. E/10251/2019 Nagersheth Ship Breakers, the appellant are not present, therefore, it is necessary to issue notice to them.

5. Accordingly, issue notice to appellants at Sr. No. 3, 4, 5, 6, 7, 8 and 12 through the department. List the matter on 16th December, 2025.

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

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