

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

**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 & Ors.

Appellant

Vs.

**Commissioner of Central Excise and Service
Tax-DAMAN**

Respondent

Appearance:

Present for the Appellant : Shri Rahul Gajera, Advocate

Present for the Respondent: Shri A R Kanani, Superintendent (AR)

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **16/07/2025**

ORDER

Both learned Advocate as well as learned Authorised Representative have mentioned that all these matters are below the limit of Rs.50 Lakhs and therefore, these deserve to be transferred to single member bench as only question of penalty is involved. All appeals are therefore transferred to single member bench. Advocate also mentioned that the appeal of the main appellant has already been allowed by this Tribunal.

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

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**