

**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 & Ors.

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-DAMAN**

Respondent

Appearance:

Present for the Appellant : Shri Sarju Mehta, Chartered Accountant and Shri Rahul Gajera, Advocate

Present for the Respondent : Smt Sunita Menon, Superintendent (AR)

CORAM:

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

Date of Hearing : **16/12/2025**

ORDER

The learned Chartered Accountant Shri Sarju Mehta is present on behalf of the appellants in Appeals at Sr. Nos. 9, 14, 15, 16, 17 and 18 (appeal no. E/10189/2019, E/10490-10492/2019, E/10494/2019, E/10498/2019). He has submitted that on the previous date, synopsis has been submitted by him but today he is submitting 'letter of authority' in appeal no. E/10189/2019. An application for adjournment has been filed by the learned Counsel Shri Arvind Sharma in the matters of Sameer Thakkar and Tejas Thakkar. In the said application, he has submitted that he is unable to appear before the Tribunal to conclude the hearing because his old records are lying at his Daman office whereas, he is presently at Jaipur and his staff is only there. He has requested that the matters may be listed on or before 24th December, 2025 when he will submit his written arguments and the matters may be decided on the basis of such written submissions.

2. The learned Counsel Shri Rahul Gajera is present for the appellant at Sr. No. 10 and 12 (appeal no. E/10194/2019 and appeal no. E/10212/2019).

3. The learned Authorised Representative for the department submitted that notices have been issued through the department in Sr. No. 4, 5, 6, 7, 8, 9 and 13 (appeal no. E/10092/2019, E/10093-10094/2019, E/10174/2019, E/10179/2019, E/10189/2019 and E/10251/2019) and the notices have been served upon the appellants. List on 20th January, 2026.

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

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