

**CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 2

EXCISE Appeal Nos. 10783, 10818, 10892 of 2020-SM

EXCISE Appeal No. 10057, 10084, 10088, 10117, 10468, 10660 of 2021-SM

**GLS FILMS INDUSTRIES PVT LTD
SHRI MEHUL H SHAH
SHRI PRAKASH ACHHANI
STAR FLEXI FILMS
SHRI J P GUPTA
SHRI GOPAL CHAND TAPARIA
SIDDHARTH ENTERPRISE
PREMIUM POLY FILM PVT LTD
SHAM PACKAGING**

...Appellant

-Versus-

C.C.E. & S.T.-AHMEDABAD-III

...Respondent

Present For the Appellant : Shri Anil Gidwani, Advocate, Shri Alok Sharma, Cost Accountant

Present For the Respondent : Shri G. Kirupanandan, Superintendent (AR)

DATE OF HEARING : 23/12/2022

ORDER

Heard both the sides. Order is reserved, to be pronounced on or before 23 February, 2023.

**(Ramesh Nair)
Member (Judicial)**

Palak