

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

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 10124, 10199, 10200, 10230, 10240 of 2019-DB

Dipal Narendrabhai Shah	...Appellant
<i>-Versus-</i>	
C.C.E. & S.T.-Bhavnagar	...Respondent
Naresh Bhai Ramsang Rana	...Appellant
<i>-Versus-</i>	
C.C.E. & S.T.-Bhavnagar	...Respondent
Juvansinh Jeshabhai Solanki	...Appellant
<i>-Versus-</i>	
C.C.E. & S.T.-Bhavnagar	...Respondent
Himanshubhai Nandlal Jagani	...Appellant
<i>-Versus-</i>	
C.C.E. & S.T.-Bhavnagar	...Respondent
Hathisang Bhupatbhai Parmar	...Appellant
<i>-Versus-</i>	
C.C.E. & S.T.-Bhavnagar	...Respondent

Present For the Appellant : Shri Sarju Mehta, Chartered Accountant

Present For the Respondent : Shri Vinod Lukose, Superintendent (AR)

DATE OF HEARING : 09/09/2022

ORDER

Shri Sarju Mehta, learned Chartered Accountant mentioned that in the appeals which are not listed today, he submits that in these cases the penalty amount is less than Rs.6 lacs in each appeal therefore, he request to transfer to Single Member Bench (SMB). Registry is directed to list these appeals for mention on 14th September, 2022.

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

**(Raju)
Member (Technical)**