

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

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 10124 of 2019-SM

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 R P Parekh, Superintendent (AR)

DATE OF HEARING : 14/09/2022

ORDER

In all these appeals, the amount involved is less than Rs.6 Lacs. The appeals are transferred to Single Member Bench (SMB).

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

**(Raju)
Member (Technical)**

Mehul