

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

REGIONAL BENCH – COURT NO. 03

Excise Appeal No. 10491 of 2017-DB

[Arising Out Of OIO-RAJ-EXCUS-000-PR-COM-63-16-17 Dated 15/12/2016 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

Malay Rajendra Mehta

Partner Of M/s Arihant Corporation,
Plot No. 3647/48, Road No. 6/n, Gidc Phase-iii, Dared,
Jamnagar,Gujarat.

.... Appellant

VERSUS

C.C.E. & S.T.-Rajkot

Central Excise Bhavan,
Race Course Ring Road...Income Tax
Office,Rajkot,Gujarat-360001

...Respondent

APPEARANCE :

Shri Saurabh Dixit, Advocate for the Appellant
Shri Ashok Thanvi, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

DATE OF HEARING: 20.12.2023
DATE OF DECISION: 31.01.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10498 of 2017.

**RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**

Arpita