

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

**Excise Misc. Application (EH) No. 10398 of 2023**

(On behalf of Applicant)

**in**

**Excise Appeal No.10491 of 2017**

[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**

**.....Appellant**

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

*VERSUS*

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

**.....Respondent**

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

**APPEARANCE:**

Shri Saurabh Dixit, Advocate for the Appellant  
Shir P Ganesan, Superintendent (AR) for the Respondent

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

DATE OF HEARING/DECISION:11.12.2023

The application is disposed of. For order, see order of date in Excise Misc. Application (EH) No. 10396 of 2023 in Excise Appeal No. 10489 of 2017.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)  
MEMBER (JUDICIAL)**

**(RAJU)  
MEMBER (TECHNICAL)**