

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

REGIONAL BENCH- COURT NO. 01

**Excise Miscellaneous Application No. 10966 of 2024**

(On behalf of the Appellant)

**IN**

**Excise Appeal No. 10778 of 2019**

(Arising out of OIA-CCESA-SRT-APPEAL-PS-603-2018-19 dated 29/11/2018 passed by the Commissioner ( Appeals ) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

**C.C.E. & S.T.-Surat-i**

New Building...Opp. Gandhi Baug,  
Chowk Bazar, Surat, Gujarat-395001

**.....Appellant**

*VERSUS*

**Opal Fabrics**

Plot No 7401/3a, Ground Floor,  
Road No 73, Gidc, Sachin, SURAT, GUJARAT

**.....Respondent**

**APPEARANCE:**

Shri. Rajesh K Agarwal, Superintendent (AR) for the Appellant  
None appeared for the Respondent

**CORAM:**

**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER ( TECHNICAL )**

**HON'BLE. Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)**

**Misc. Order No. 10248/2026**

DATE OF HEARING:13.03.2026

DATE OF DECISION:13.03.2026

**Dr. AJAYA KRISHNA VISHVESHA**

The Revenue has moved this Miscellaneous Application for change in the name of the concerned Commissionerate. Accordingly, the Appellant Commissionerate name stands changed from 'Commissioner of Central Excise and Service Tax, Surat-I to:

**Commissioner of Central Goods & Service Tax  
and Central Excise,  
Surat Commissionerate, New Central Excise Building,  
Opp. Gandhi Baug, Chowk Bazar, Surat 395001**

2. Registry to make necessary amendments in the appeal records. The Miscellaneous Application for change of cause title is allowed in the above terms. Appellant to file Revised Memo of Appeal.

(Dictated & Pronounced in the open court)

**(SANJIV SRIVASTAVA))  
MEMBER ( TECHNICAL )**

**(Dr. AJAYA KRISHNA VISHVESHA)  
MEMBER ( JUDICIAL )**