

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 1**

**EXCISE APPEAL NO. 10153-10155, 10182, 10183, 10222-10230,  
10237-10240, 10304, 10305, 10339-10342, 10351-10354, 10369-  
10371, 10374-10376, 10398, 10400, 10408-10411, 10416, 10439-  
10442, 10445-10453, 10455-10459, 10462-10471, 10501, 10507-  
10509,10530, 10535-10545, 10553-10556, 10568-10577, 10580-  
10593, 10605-10607, 10633, 10634, 10638-10643, 10650, 10659-  
10661, 10680-10683, 10695-10711, 10713-10717, 10727-10751,  
10753, 10755-10757, 10768-10776, 10786-10791, 10854-10856,  
10920, 10926-10928, 10933-10938, 10940-10944, 10953-10958,  
10982-10990, 10993, 10994, 11002-11004 OF 2022  
EXCISE APPEAL NO. 10003-10008, 10026-10033, 10052-10058,  
10062-10070 OF 2023**

**FAMOUS CERAMIC INDUSTRIES & Ors.**

**Appellant**

Vs.

**Commissioner of Central Excise and Service  
Tax-RAJKOT**

**Respondent**

**Appearance:**

Present for the Appellant :Shri P D Rachchh, Advocate with Shri Parth  
Rachchh, Advocate

Present for the Respondent: Shri Rajesh R Kurup, Superintendent (AR)

**CORAM:**

**HON'BLE MR. SOMESH ARORA, MEMBER ( JUDICIAL )**

**HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER ( TECHNICAL )**

Date of Hearing : **06/10/2025**

**ORDER**

The matter was heard. Learned Authorised Representative is directed to highlight any differentiating features, if any, in the bunch of all cases, particularly with regard to the evidence. Learned Advocate is directed to indicate the common thread running through all the cases, on the basis of which reliance is sought on the case law. Both sides to close their submissions by 28<sup>th</sup> October, 2025. The order is reserved.

**(SOMESH ARORA)  
MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**