

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

EXCISE APPEAL NO. 11061 OF 2019

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE RAJKOT**

Appellant

Vs.

METAL ALLOYS CORPORATION

Respondent

Appearance:

Present for the Appellant : Shri A R Kanani, Superintendent (AR)

Present for the Respondent: Shri Paritosh Gupta, Advocate

CORAM:

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

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

Date of Hearing : **01/08/2025**

ORDER

Since the matter is old and the issue has evolved through multiple amendments to the relevant rules, both sides have requested time to place appropriate case laws on record. Time is granted. The matter to come up on September 12,2025.

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

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

Bharvi