

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

EXCISE APPEAL NO. 11184 OF 2017

SVL GLAZING SYSTEMS

Appellant

Vs.

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

Respondent

Appearance:

Present for the Appellant :Ms. Himanshi Patva, Advocate

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

CORAM:

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

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

Date of Hearing : **22/07/2025**

ORDER

The penalty and its quantification are the issues under Rule 26. The same is below Rs.50 Lakhs. Therefore, as agreed by both sides, the matter is transferred to single member bench.

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

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

Bharvi