

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

REGIONAL BENCH- COURT NO.3

EXCISE Appeal No. 11216 of 2017- DB

(Arising out of OIO-RAJ-EXCUS-000-PR-COM-71-16-17 dated 28/02/2017 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Shri Manaharlal H Viradia

.....Appellant

V.b Sheth & Co.

Dharaj; Near Moti Tanki, Dr. Radhakrishna Road,
Rajkot, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan,

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

Appearance:

Present for the Appellant : Shri Rahul Gajera, Advocate

Present for the Respondent: Shri G Nair, Additional Commissioner (AR)

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

DATE OF HEARING: 02.04.2024
DATE OF DECISION: 23.04.2024

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11213 of 2017.

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**

AD