

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 3**

**E/CROSS/10533/2019 IN APPEAL NO. E/11377/2019  
EXCISE APPEAL NO. 12179 OF 2019  
EXCISE APPEAL NO. 12181-12183 OF 2019**

**KALPANA INDUSTRIES LIMITED  
SHRI MANOJ JAIN  
SHRI NARENDRA SURANA  
SHRI PRAKASH SAHOO**

**Appellant**

**Vs.**

**Respondent**

**COMMISSIONER OF CENTRAL EXCISE  
AND SERVICE TAX,-DAMAN**

**Appearance:**

Present for the Appellant : Shri S J Vyas Advocate-Assesee

Present for the Respondent: Shri Tara Prakash, Deputy Commissioner (AR)-  
Revenue

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER ( JUDICIAL )**

**HON'BLE MR. C. L. MAHAR, MEMBER ( TECHNICAL )**

Date of Hearing: **21/02/2024**

**ORDER**

Hearing of the appeals is adjourned. List on March 12,2024.

**(RAMESH NAIR)  
MEMBER ( JUDICIAL )**

**(C. L. MAHAR)  
MEMBER ( TECHNICAL )**

Raksha