

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

EXCISE APPEAL NO. 11544 -11546 OF 2016

**BIPINBHAI L KASWALA DIRECTOR
JIGNESHBHAI G PANSERIA DIRECTOR
NUTEMA LIFE CARE PVT. LTD**

Appellant

Vs.

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

Respondent

Appearance:

Present for the Appellant : Shri Sunay P Jariwala, Chartered Accountant

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

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

Date of Hearing : **04/09/2025**

ORDER

Learned Chartered Accountant Shri Sunay P Jariwala is present for the appellant and learned AR Shri Rajesh R Kurup, Superintendent (AR) is present for the department. We have heard the arguments from both of them on line. The order is reserved.

2. The learned AR to submit his comments regarding applicability of decided cases relied upon by learned Chartered Accountant for the appellant, within a week.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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

KL