

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

EXCISE APPEAL NO. 11544-11546 OF 2016

BIPINBHAI L KASWALA DIRECTOR & Ors.

Appellant

Vs.

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

Respondent

Appearance:

Present for the Appellant : Shri Sunay P Jariwala, CA

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

CORAM:

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

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

Date of Hearing : **10/07/2025**

ORDER

Learned CA during e-hearing mentions that he has not come prepared for the argument and request for another date. However, vide another letter, he had intimated for adjournment on account of unavoidable circumstances. There seems to be some confusion in his mind which is not appreciated by this Bench. However, in the interest of justice, the matter is adjourned to 04.09.2025 through e-hearing mode.

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

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