

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

REGIONAL BENCH- COURT NO.3

Excise Miscellaneous Application (ROM) No. 10332 of 2022

(On behalf of Applicant)

In

Excise Appeal No. 11903 of 2013

(Arising out of OIO-55/COMMISSIONER/2013 dated 30/03/2013 passed by
Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

Hitesh P Dudhagra

.....Appellant

Director of M/S, Spray King Agro Equipment Pvt Ltd,
Plot No. 590, Gidc, Phase-2, Dared,
Jamnagar, Gujarat

VERSUS

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

....Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-0360001

APPEARANCE:

Shri P D Rachchh, Advocate for the Appellant

Shri P K Rameshwaram Additional Commissioner (AR), appeared for the
Respondent

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

DATE OF HEARING: 06.07.2023
DATE OF DECISION: 06.11.2023

RAMESH NAIR

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11901 of 2013.

**RAMESH NAIR
MEMBER (JUDICIAL)**

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

Geeta