

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

**EXCISE APPEAL NO. 12133 OF 2019
EXCISE APPEAL NO. 12758 OF 2019**

**ULTRATECH CEMENT LTD
ELECTROTHERM (India) LTD**

Appellant

Vs.

**Commissioner of Central Excise & Service Tax -
KUTCH (GANDHIDHAM)**

Respondent

Appearance:

Present for the Appellant : Shri Amber Kumrawat, Advocate

Present for the Respondent : Shri Rajesh K Agarwal, Superintendent (AR)

CORAM:

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

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

Date of Hearing : **17/12/2025**

ORDER

Learned Counsel for the appellant requested for adjournment on the ground that the issues involved in these appeals are the same as involved in Appeal No. E/10110/2020 of Shreeyam Power & Steel Limited case. He requests that all the matters be heard together. The request for adjournment is allowed. List on March 11, 2026.

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

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

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