

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

REGIONAL BENCH-COURT NO. 3

**Excise Appeal No. 12145 of 2016 - DB**

(Arising out of OIA-AHM-EXCUS-001-APP-016-2016-17 dated 11/08/2016 passed by Commissioner of Central Excise-AHMEDABAD)

**The Anup Engineering Ltd**

Bh. 66 Kva Sub Station,  
Odhav Road, Odhav,  
Ahmedabad, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E.-Ahmedabad-i**

C. EX BHAVAN,  
NR PANJRAPOLE & POLYTECHNIC, AMBAVADI,  
AHMEDABAD, GUJARAT- 380015

**.....Respondent**

**APPEARANCE:**

Shri S J Vyas, Advocate for the Appellant

Shri Anoop Kumar Mudvel, Superintendent (AR) for the Respondent- Revenue

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

DATE OF HEARING: 25.09.2023/06.10.2023

DATE OF DECISION: 09.11.2023

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11289 of 2014.

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

**(RAJU)  
MEMBER (TECHNICAL)**