

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

EXCISE APPEAL NO. 12167 OF 2019

**GUJARAT STATE FERTILIZERS & CHEMICALS
LTD**

Appellant

Vs.

**Commissioner of Central Excise & Service Tax-
VADODARA-I**

Respondent

Appearance:

Present for the Appellant : Shri Willingdon Christian, Advocate

Present for the Respondent: Shri A R Kanani, 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 Counsel Shri Willingdon Christian is present for the appellant and learned AR Shri A R Kanani, Superintendent (AR) present for the department. We have heard the arguments from both the sides on line. The order is reserved.

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

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

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