

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 12167 OF 2019

**GUJARAT STATE FERTILIZERS & CHEMICALS
LTD**

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
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 MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Date of Hearing : **10/10/2024**

ORDER

Heard both the sides. Order is reserved, pronounced on or before December 10,2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Raksha