

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

REGIONAL BENCH-COURT NO. 3

**EXCISE Appeal No. 12183 of 2016 - DB**

(Arising out of OIA-KCH-EXCUS-000-APP-017-018-16-17 dated 21/07/2016 passed by Commissioner of Central Excise-KUTCH (GANDHIDHAM))

**Patanjali Foods Limited**

Ruchi House, Royal Palam,  
Survey No. 169 Aarey Milk Colony,  
Near Mayur Nagar, Goregaon East,  
Mumbai, Maharashtra- 400065

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise - CGST &  
Central Excise Kutch Gandhidham**

Central Excise & Service Tax Commissionerate,  
Central Excise Bhavan Plot No. 82,  
Sector 8, Gandhidham(Kutch)  
Kutch, Gujarat-370201

**.....Respondent**

**APPEARANCE:**

Shri Ishan Bhatt, Advocate for the Appellant

Shri Satyapal Singh Vikal, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 13.03.2024

DATE OF DECISION: 11.07.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 12182 of 2016.

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

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