

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 12214 of 2019

[Arising out of OIA-BHV-EXCUS-000-APP-184-187-2019 Dated-27/06/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

Shiv Ship Breaking Co

S/9, Surya Darshan Complex, Near Rubbder Factory Circle
Bhavnagar, Gujarat

....Appellant

VERSUS

C.C.E. & S.T.-Bhavnagar

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat-364001

....Respondent

APPEARANCE:

Shri P D. Ruchchh, Advocate for the Appellant

Sh. Dharmendra Kanjani, Authorized Representative for the Respondent

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

DATE OF HEARING: 11.03.2022

DATE OF DECISION: 11.05.2022

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11462 of 2016.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul