

**CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 12214 of 2019-DB

Shiv Ship Breaking Co

...Appellant

-Versus-

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

...Respondent

Present For the Appellant : Shri PD Rachchh, Advocate

Present For the Respondent : Shri Dharmendra Kanjani, Superintendent (AR)

DATE OF HEARING : 03/02/2022

ORDER

List on 11 March, 2022.

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**

KL