

**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. P D Rachchh, Advocate

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

DATE OF HEARING : 11/03/2022

ORDER

Heard both the sides. Orders are reserved, to be pronounced on or before **11th May, 2022.**

2. Shri. S. J. Vyas and Shri Uday Joshi, Learned Advocates requested for filing the written submissions. One week time is given for filing the written submissions.

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

**(Raju)
Member (Technical)**

Prachi