

**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 Rajesh Parekh (AR)

DATE OF HEARING : 13/09/2021

ORDER

Heard the all the appearing on behalf of the appellants and respondents. Orders are reserved, to be pronounced on or before **15 November,2021**.

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

**(Raju)
Member (Technical)**

Neha