

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

E/CROSS/11036/2019 IN APPEAL NO. E/12287/2019

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE GANDHINAGAR**

Appellant

Vs.

AB N DHRUV AUTOCRAFT PVT LTD

Respondent

Appearance:

Present for the Appellant : Shri Rajesh R Kurup, Superintendent (AR)

Present for the Respondent: Shri P P Jadeja, Consultant

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **12/01/2026**

ORDER

Due to paucity of time, matter is adjourned to March 30,2026

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**

Bharvi