

**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 : **30/03/2026**

ORDER

Learned Advocate apart from raising a preliminary objection about the maintainability of the appeal, also took us to the merits of the case. On hearing on merits, the Bench wanted to know how the goods which combine chassis and body build by the appellants were actually cleared. Learned Advocate seeks time to produce the same. The same is afforded. Matter to come up on 5th June, 2026.

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi