

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad**
REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12681 of 2019

EXCISE (Cross) Application No. 10116 of 2021

[Arising out of OIO-BVR-EXCUS-000-COMM-11-2019-20 dated 12/07/2019 passed by Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

C.C.E. & S.T.-BHAVNAGAR

Plot No.6776/B-1...Siddhi Sadan,
Narayan Upadhyay Marg,
Beside Gandhi Clinic,
Near Parimial Chowk,
Bhavnagar,
Gujarat-364001

.....Appellant

VERSUS

SHRI SANDEEP RASHMIKANT RAJPURA

Matruchhanya, Plot No. 52, Charbhai Bidivali Street, Tilaknagar
Bhavnagar
Gujarat

.....Respondent

APPEARANCE:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant
None for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. C.L MAHAR**

DATE OF HEARING:22.08.2023
DATE OF DECISION: 02.11.2023

The appeal is disposed of. For order, see order of date in EXCISE Appeal
No. 12638 of 2019.

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(C.L MAHAR)
MEMBER (TECHNICAL)**

PALAK