

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

**EXCISE Appeal No. 12687 of 2019**

[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 NILESH HIMMATLAL THAKKAR**

203, Akhandanad Flat, Shashiprabhu Chowk, Rupani  
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