

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

**EXCISE CROSS No. 10113 OF 2021  
in  
Excise APPEAL No. 12712 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 Bimal Jain**

103, PARMESHWAR FLATS, OPP. CHAMPA TOWER, RUPANI  
BHAVNAGAR-BHAVNAGAR-GUJARAT

**....Respondent**

**APPEARANCE:**

Shri R.K. Agarwal, Superintendent (Authorized Representative) for the Appellant  
None appeared for the Respondent

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

DATE OF HEARING: 22.10.2023  
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)**