

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 3

**EXCISE Appeal No. 12638 of 2019-DB
with**

EXCISE Appeal No. 12639 of 2019-DB	-E/CO/10139/2021
EXCISE Appeal No. 12640 of 2019-DB	-E/CO/10140/2021
EXCISE Appeal No. 12643 of 2019-DB	-E/CO/10141/2021
EXCISE Appeal No. 12644 of 2019-DB	-E/CO/10041/2020
EXCISE Appeal No. 12646 of 2019-DB	-E/CO/10142/2021
EXCISE Appeal No. 12652 of 2019-DB	-E/CO/10143/2021
EXCISE Appeal No. 12653 of 2019-DB	-E/CO/10144/2021
EXCISE Appeal No. 12654 of 2019-DB	-E/CO/10145/2021
EXCISE Appeal No. 12657 of 2019-DB	-E/CO/10112/2020
EXCISE Appeal No. 12658 of 2019-DB	-E/CO/10094/2020
EXCISE Appeal No. 12659 of 2019-DB	-E/CO/10147/2021
EXCISE Appeal No. 12660 of 2019-DB	-E/CO/10147/2020
EXCISE Appeal No. 12661 of 2019-DB	-E/CO/10148/2021
EXCISE Appeal No. 12666 of 2019-DB	-E/CO/10149/2021
EXCISE Appeal No. 12669 of 2019-DB	-E/CO/10138/2021
EXCISE Appeal No. 12673 of 2019-DB	-E/CO/10137/2021
EXCISE Appeal No. 12675 of 2019-DB	-E/CO/10136/2021
EXCISE Appeal No. 12676 of 2019-DB	-E/CO/10135/2021
EXCISE Appeal No. 12677 of 2019-DB	-E/CO/10150/2021
EXCISE Appeal No. 12681 of 2019-DB	-E/CO/10116/2021
EXCISE Appeal No. 12684 of 2019-DB	-E/CO/10117/2021
EXCISE Appeal No. 12690 of 2019-DB	-E/CO/10040/2020
EXCISE Appeal No. 12691 of 2019-DB	-E/CO/10042/2020
EXCISE Appeal No. 12694 of 2019-DB	-E/CO/10098/2020
EXCISE Appeal No. 12696 of 2019-DB	-E/CO/10118/2021
EXCISE Appeal No. 12698 of 2019-DB	-E/CO/10119/2021
EXCISE Appeal No. 12699 of 2019-DB	-E/CO/10120/2021
EXCISE Appeal No. 12700 of 2019-DB	-E/CO/10121/2021
EXCISE Appeal No. 12701 of 2019-DB	-E/CO/10122/2021
EXCISE Appeal No. 12702 of 2019-DB	-E/CO/10123/2021
EXCISE Appeal No. 12704 of 2019-DB	-E/CO/10124/2021
EXCISE Appeal No. 12705 of 2019-DB	-E/CO/10115/2021
EXCISE Appeal No. 12707 of 2019-DB	-E/CO/10114/2021
EXCISE Appeal No. 12708 of 2019-DB	-E/CO/10125/2021
EXCISE Appeal No. 12712 of 2019-DB	-E/CO/10113/2021
EXCISE Appeal No. 12715 of 2019-DB	-E/CO/10129/2021
EXCISE Appeal No. 12718 of 2019-DB	-E/CO/10128/2021
EXCISE Appeal No. 12719 of 2019-DB	-E/CO/10127/2021
EXCISE Appeal No. 12720 of 2019-DB	-E/CO/10126/2021
EXCISE Appeal No. 12724 of 2019-DB	-E/CO/10130/2021
EXCISE Appeal No. 12725 of 2019-DB	-E/CO/10134/2021
EXCISE Appeal No. 12726 of 2019-DB	-E/CO/10133/2021
EXCISE Appeal No. 12727 of 2019-DB	-E/CO/10132/2021
EXCISE Appeal No. 12728 of 2019-DB	-E/CO/10131/2021
EXCISE Appeal No. 12731 of 2019-DB	-E/CO/10046/2020

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

...Appellant

-Versus-

ARSH ALLOYS

...Respondents

with

MADHAV STEEL
 A G ENTERPRISE
 SHREE SAIBABA SHIP BREAKING COMPANY
 ARYA SHIP BREAKING COMPANY PRIVATE LIMITED
 MALWI SHIP BREAKING COMPANY
 MADHAV INDUSTRIAL CORPORATION
 BHARAT SHIP BREAKING CORPORATION
 SHRI JAYPRAKASH SINGH
 ALANG AUTO & GENERAL ENGINEERING CO. PVT LTD
 M K SHIPPING & ALLIED INDUSTRIES PVT LTD
 ANUPAMA STEEL LIMITED
 R L KALTHIA SHIP BREAKING PRIVATE LIMITED
 DIAMOND MARINE
 JALARAM INDUSTRIAL CORPORATION
 JAI BAJRANGI SHIP BREAKERS PRIVATE LIMITED
 ASHWIN CORPORATION
 SAUMIL IMPEX PRIVATE LIMITED
 J K INDUSTRIES
 MAHAVIR SHIP BREAKERS
 SHRI SANDEEP RASHMIKANT RAJPURA
 SHANTAMANI ENTERPRISE
 MARINE LINES SHIP BREAKERS PVT LIMITED
 GK STEEL
 MAHAVIR INDUCTOMELT PRIVATE LIMITED
 MAHADEV SHIP BREAKERS PRIVATE LIMITED
 SHRI KETAN JAYANTILAL SHAH
 SHRI BHARAT MANHARBHAI SHETH
 SHRI MINAZ ASGARALI NAYANI
 SHRI JAY HASMUKHRAI MEHTA
 HATIMI STEELS
 SHRI KALPESH PRABHUDAS MEHTA
 SHETH SHIP BREAKING CORPORATION
 SHRI HETAL NAVNITRAI SHAH
 PRIYA BLUE INDUSTRIES PRIVATE LIMITED
 SHRI BIMAL JAIN
 SHRI VINOD BHANDARI
 S E W COMMERCIAL COMPANY PRIVATE LIMITED
 RAI METAL WORKS PRIVATE LIMITED
 UNITED SHIP BREAKING COMPANY
 SHRI DEEPANKAR JAIN
 HUSSAIN SHETH ISPAT
 SHRI SUDHIR VENILAL MEHTA
 VIRENDRA & COMPANY
 GOYAL TRADERS

Present For the Appellant : Shri Vinod Lukose, Superintendent (AR)

Present For the Respondent : Shri Sudhanshu Bissa & Shri Rahul Gajera, Advocates

DATE OF HEARING : 13/07/2022

ORDER

In view of the request made by the Respondents, the hearing of the appeals is adjourned. **List on 08 August, 2022.**

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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