

**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
EXCISE Appeal No. 12641 of 2019-DB	-
EXCISE Appeal No. 12642 of 2019-DB	-
EXCISE Appeal No. 12645 of 2019-DB	-
EXCISE Appeal No. 12647 of 2019-DB	-

EXCISE Appeal No. 12648 of 2019-DB	-
EXCISE Appeal No. 12649 of 2019-DB	-
EXCISE Appeal No. 12650 of 2019-DB	-
EXCISE Appeal No. 12651 of 2019-DB	-
EXCISE Appeal No. 12655 of 2019-DB	-
EXCISE Appeal No. 12656 of 2019-DB	-E/CO/10146/2021
EXCISE Appeal No. 12662 of 2019-DB	-
EXCISE Appeal No. 12663 of 2019-DB	-
EXCISE Appeal No. 12664 of 2019-DB	-
EXCISE Appeal No. 12665 of 2019-DB	-
EXCISE Appeal No. 12667 of 2019-DB	-
EXCISE Appeal No. 12668 of 2019-DB	-
EXCISE Appeal No. 12670 of 2019-DB	-
EXCISE Appeal No. 12671 of 2019-DB	-
EXCISE Appeal No. 12672 of 2019-DB	-
EXCISE Appeal No. 12674 of 2019-DB	-
EXCISE Appeal No. 12678 of 2019-DB	-
EXCISE Appeal No. 12679 of 2019-DB	-
EXCISE Appeal No. 12680 of 2019-DB	-
EXCISE Appeal No. 12682 of 2019-DB	-
EXCISE Appeal No. 12683 of 2019-DB	-
EXCISE Appeal No. 12685 of 2019-DB	-
EXCISE Appeal No. 12686 of 2019-DB	-
EXCISE Appeal No. 12687 of 2019-DB	-
EXCISE Appeal No. 12689 of 2019-DB	-
EXCISE Appeal No. 12692 of 2019-DB	-
EXCISE Appeal No. 12693 of 2019-DB	-
EXCISE Appeal No. 12695 of 2019-DB	-
EXCISE Appeal No. 12697 of 2019-DB	-
EXCISE Appeal No. 12703 of 2019-DB	-
EXCISE Appeal No. 12704 of 2019-DB	-
EXCISE Appeal No. 12706 of 2019-DB	-
EXCISE Appeal No. 12709 of 2019-DB	-
EXCISE Appeal No. 12710 of 2019-DB	-
EXCISE Appeal No. 12711 of 2019-DB	-
EXCISE Appeal No. 12713 of 2019-DB	-
EXCISE Appeal No. 12714 of 2019-DB	-
EXCISE Appeal No. 12716 of 2019-DB	-
EXCISE Appeal No. 12721 of 2019-DB	-
EXCISE Appeal No. 12722 of 2019-DB	-
EXCISE Appeal No. 12723 of 2019-DB	-
EXCISE Appeal No. 12729 of 2019-DB	-
EXCISE Appeal No. 12730 of 2019-DB	-

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
UNIQUE SHIP BREAKING CORPORATION
LUCKY STEEL INDUSTRIES
JSK SHIP BREAKING
AGRASEN SHIP BREAKERS PRIVATE LIMITED
KHANBHAI ESOOFBHAI
INDUCTO STEEL LIMITED
ASHISH SHIP BREAKERS PRIVATE LIMITED
SHRI AMINBHAI ISMAILBHAI LAKHANI
AKHIL SHIP BREAKING PVT. LIMITED
KIRAN SHIP BREAKING COMPANY
KALIMA STEEL ROLLING MILLS
BANSAL INTERNATIONAL LIMITED
LEELA SHIP RECYCLING PRIVATE LIMITED
RAMESHWAR STEELS RE-ROLLING MILL]
BANSHAL SHIP BREAKING PRIVATE LIMITED
BAILNATH MELARAM
BANSAL SHIPPING PRIVATE LIMITED
DYNAMIC RECYCLERS PRIVATE LIMITED
AKANSHA SHIP BREAKING PRIVATE LIMITED
BANSAL MARINE
SHRI SANJEEV PRATAPRAI SHETH
GURU ASHISH SHIP BREAKERS

PVR SHIP BREAKING COMPANY
 SHRI PRIYESH BHARATBHAI PAREKH
 KARI KRISHNA STEEL CORPORATION
 SHANTI SHIP BREAKERS PRIVATE LIMITED
 PANCHVATI SHIP BREAKERS
 SHRI NILESH HIMMATLAL THAKKAR
 SALASAR BALAJI SHIP BREAKING PVT LTD
 MAHADEV STEEL INDUSTRIES
 SHREE RAM VESSEL SCRAP PVT LIMITED
 SHREE RAM SHIPPING INDIA PVT LIMITED
 HONEY SHIP BREAKING PRIVATE LIMITED
 PRIYANK SHIP BREAKING COMPANY LTD
 SHRI KALPESH PRABHUDAS MEHTA
 HARIYANA SHIP BREAKERS LIMITED
 GHAZIYABAD SHIP BREAKERS PVT LIMITED
 ADITI RE-ROLLING MILLS PVT LTD
 SHRI DEEPAK DHURUVJI AGGARWAL
 BANSAL CASTING PVT LIMITED
 NEW SWASTIK RE-ROLLING MILL
 SHRI GAUTAM SHIP BREAKING INDUSTRIES PVT
 LIMITED
 SHREE SAIBABA ISPAT INDIA PVT LIMITED
 SHIRDI STEEL TRADERS
 ARSH STEEL
 SHREEJI STEEL INDUSTRIES
 HARIYANA SHIP DEMOLITION PRIVATE LTD

Present For the Appellant : Shri G. Kirupanandan, Superintendent (AR)

Present For the Respondent : Adj. request by Shri PM Dave, Advocate. Shri Rahul Gajera, Advocate

DATE OF HEARING : 31/10/2022

ORDER

In view of the request made by the Respondents, the hearing of the appeals is adjourned. **List on 21 November, 2022.**

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)