

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

**SERVICE TAX APPEAL NO. 10599 OF 2017
SERVICE TAX APPEAL NO. 10600 OF 2017
SERVICE TAX APPEAL NO. 10601 OF 2017
SERVICE TAX APPEAL NO. 10602 OF 2017
SERVICE TAX APPEAL NO. 10603 OF 2017
SERVICE TAX APPEAL NO. 10604 OF 2017
SERVICE TAX APPEAL NO. 10610 OF 2017
SERVICE TAX APPEAL NO. 10611 OF 2017
SERVICE TAX APPEAL NO. 10612 OF 2017
SERVICE TAX APPEAL NO. 10613 OF 2017**

**ABBAS MUSSA HASAM
DAYANAND MISHRA
SENSOR METAL PVT. LIMITED
SENIOR METALS PVT. LIMITED
NAVALSINH BHIKHUBHA JADEJA
RAJENDRA TIWARI
RAJHANS METALS PVT. LIMITED**

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-RAJKOT**

Respondent

Appearance:

Present for the Appellant : Shri Amber Kumarawat, Advocate

Present for the Respondent : Shri Anand Kumar, Superintendent (AR)

CORAM:

**HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)**

Date of Hearing : **08/04/2024**

ORDER

Heard both sides. Order is reserved. To be pronounced on or before
June 5, 2024.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

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

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