

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

REGIONAL BENCH : COURNO -1

**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. 12641 of 2019-DB	--
EXCISE Appeal No. 12642 of 2019-DB	--
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. 12645 of 2019-DB	--
EXCISE Appeal No. 12646 of 2019-DB	--
EXCISE Appeal No. 12647 of 2019-DB	--
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EXCISE Appeal No. 12649 of 2019-DB	--
EXCISE Appeal No. 12650 of 2019-DB	--
EXCISE Appeal No. 12651 of 2019-DB	--
EXCISE Appeal No. 12652 of 2019-DB	--
EXCISE Appeal No. 12653 of 2021-DB	-E/CO/10144/2021
EXCISE Appeal No. 12654 of 2021-DB	-E/CO/10145/2021
EXCISE Appeal No. 12656 of 2021-DB	E/CO/10146/2021
EXCISE Appeal No. 12657 of 2020-DB	-E/CO/10112/2020
EXCISE Appeal No. 12658 of 2020-DB	-E/CO/10094/2020
EXCISE Appeal No. 12659 of 2021-DB	-E/CO/10147/2021
EXCISE Appeal No. 12660 of 2020-DB	-E/CO/10147/2020
EXCISE Appeal No. 12661 of 2021-DB	-E/CO/10148/2021
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EXCISE Appeal No. 12663 of 2019-DB	--
EXCISE Appeal No. 12664 of 2019-DB	--
EXCISE Appeal No. 12665 of 2019-DB	
EXCISE Appeal No. 12666 of 2021-DB	-E/CO/10149/2021
EXCISE Appeal No. 12667 of 2019-DB	---
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EXCISE Appeal No. 12669 of 2021-DB	-E/CO/10138/2021
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EXCISE Appeal No. 12672 of 2019-DB	--
EXCISE Appeal No. 12673 of 2019-DB	-E/CO/10137/2021
EXCISE Appeal No. 12674 of 2019-DB	
EXCISE Appeal No. 12675 of 2021-DB	-E/CO/10136/2021
EXCISE Appeal No. 12676 of 2021-DB	-E/CO/10135/2021
EXCISE Appeal No. 12677 of 2021-DB	-E/CO/10150/2021
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EXCISE Appeal No. 12679 of 2019-DB	--
EXCISE Appeal No. 12680 of 2019-DB	--
EXCISE Appeal No. 12681 of 2021-DB	-E/CO/10116/2021
EXCISE Appeal No. 12682 of 2019-DB	
EXCISE Appeal No. 12683 of 2019-DB	
EXCISE Appeal No. 12684 of 2021-DB	-E/CO/10117/2021
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. 12690 of 2019-DB	
EXCISE Appeal No. 12691 of 2020-DB	-E/CO/10042/2020
EXCISE Appeal No. 12692 of 2019-DB	--

EXCISE Appeal No. 12693 of 2019-DB	
EXCISE Appeal No. 12694 of 2020-DB	-E/CO/10098/2020
EXCISE Appeal No. 12695 of 2019-DB	--
EXCISE Appeal No. 12696 of 2021-DB	-E/CO/10118/2021
EXCISE Appeal No. 12697 of 2019-DB	--
EXCISE Appeal No. 12698 of 2021-DB	-E/CO/10119/2021
EXCISE Appeal No. 12699 of 2021-DB	-E/CO/10120/2021
EXCISE Appeal No. 12700 of 2021-DB	-E/CO/10121/2021
EXCISE Appeal No. 12701 of 2021-DB	-E/CO/10122/2021
EXCISE Appeal No. 12702 of 2021-DB	-E/CO/10123/2021
EXCISE Appeal No. 12703 of 2019-DB	--
EXCISE Appeal No. 12704 of 2019-DB	--
EXCISE Appeal No. 12705 of 2021-DB	-E/CO/10115/2021
EXCISE Appeal No. 12706 of 2019-DB	--
EXCISE Appeal No. 12707 of 2021-DB	-E/CO/10114/2021
EXCISE Appeal No. 12708 of 2021-DB	-E/CO/10125/2021
EXCISE Appeal No. 12709 of 2019-DB	
EXCISE Appeal No. 12711 of 2019-DB	
EXCISE Appeal No. 12712 of 2021-DB	-E/CO/10113/2021
EXCISE Appeal No. 12713 of 2019-DB	
EXCISE Appeal No. 12714 of 2019-DB	
EXCISE Appeal No. 12715 of 2021-DB	-E/CO/10129/2021
EXCISE Appeal No. 12716 of 2019-DB	
EXCISE Appeal No. 12718 of 2021-DB	-E/CO/10128/2021
EXCISE Appeal No. 12719 of 2021-DB	-E/CO/10127/2021
EXCISE Appeal No. 12720 of 2021-DB	-E/CO/10126/2021
EXCISE Appeal No. 12721 of 2019-DB	
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EXCISE Appeal No. 12724 of 2021-DB	-E/CO/10130/2021
EXCISE Appeal No. 12725 of 2021-DB	-E/CO/10134/2021
EXCISE Appeal No. 12726 of 2021-DB	-E/CO/10133/2021
EXCISE Appeal No. 12727 of 2022-DB	-E/CO/10414/2022
EXCISE Appeal No. 12728 of 2021-DB	-E/CO/10131/2021
EXCISE Appeal No. 12729 of 2019-DB	
EXCISE Appeal No. 12730 of 2019-DB	
EXCISE Appeal No. 12731 of 2020-DB	-E/CO/10046/2020

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

...Appellant

-Versus-

ARSH ALLOYS

...Respondents

with

...Respondents

MADHAV STEEL

A G

ENTERPRISE

UNIQUE SHIP BREAKING CORPORATION

LUCKY STEEL INDUSTRIES

SHREE SAIBABA SHIP BREAKING COMPANY

ARYA SHIP BREAKING COMPANY PRIVATE LIMITED

MALWI SHIP BREAKING COMPANY

JSK SHIP BREAKING

AGRASEN SHIP BRAKERS P LTD

KHANBHAI ESSOFBHAI

**INDUCTO STEEL LTD
ASHISH SHIP BREAKERS P LTD
SHRI AMINBHAI ISMAILBHAI LAKHANI
MADHAV INDUSTRIAL CORPORATION
BHARAT SHIP BREAKING CORPORATION
SHRI JAYPRAKASH SINGH
KIRAN SHIP BREAKING COMPANY
GENERAL ENGINEERING CO. LTD
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
KALIMA STEEL ROLLING MILLS
BANSAL INTERNATIONAL MTD
LEELA SHIP RECYCLING P LTD
RAMESHWAR STEELS REROLLING MILL
JALARAM INDUSTRIAL CORPORATION
BANSAL SHIP BREAKNG P LTD
BAIJNATH MELARAM
JAI BAJRANGI SHIP BREAKERS PRIVATE LIMITED
BANSAL SHIPPING P LTD
DYNAMIC RECYCLERS P LTD
AKANSHA SHIP BREAKING P LTD
ASHWIN CORPORATION
BANSAL MARINE
SAUMIL IMPEX PRIVATE
LIMITEDJ K INDUSTRIES
MAHAVIR SHIP BREAKERS
SHRI SANJEEV PRATAPRAI SHETH
GURU ASHISH SHIP BREAKERS
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
SHETHSHRI 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
LIMITEDRAI METAL WORKS PRIVATE LIMITED**

UNITED SHIP BREAKING
COMPANYSHRI DEEPANKAR JAIN
HUSSAIN SHETH & SONS PRIVATE LIMITED
HUSSAIN SHETH ISPAT
SHRI SUDHIR VENILAL MEHTA
VIRENDRA & COMPANY
GOYAL TRADERS
UNIQUE SHIP BREAKING
CORPORATIONLUCKY 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
BAIJNATH MELARAM
BANSAL SHIPPING PRIVATE LIMITED
DYNAMIC RECYCLERS PRIVATE LIMITED
AKANSHA SHIP BREAKING PRIVATE LIMITED
BANSAL MARINE
SHRI SANJEEV PRATAPRAI SHETHGURU
ASHISH SHIP
PVR SHIP BREAKING COMPANY
SHRI SANDEEP REASHMIKNT RAJPUT
SHRI PRIYESH BHARATBHAI
HARI KRISHNA STEEL CORPORATION
PAREKH HARI KRISHNA STEEL
SHANT MANI ENTERPRISE
SHANTI SHIP BREAKERS P LTD
PANCHVATI SHIP BREAKERS
SHRI NILESH HIMMATLAL THAKKAR
MARINE LINES SHIP BREAKERS P LTD
G K STEEL
MAHADEV STEEL INDUSTRIES
MAHAVIR INDUCTOMELT P LTD
SHREE RAM SHIPPING INDIA PVTLIMITED
MAHADEV SHIP BREAKERS P LTD
HONEY SHIP BREAKING PRIVATE LIMITED
SHRI KETAN JAYANTILAL SHAH
SHRI BHARAT MANHAR BHAI SHETH
SHRI MINAZ ASGARALI NAYANI
SHRI JAY HASHMUKHRAI MEHTA

HATIMI STEELS
PRIYANK SHIP BREAKING COMPANY LTD
SHRI KALPESH PRABHUDAS MEHTA
SHETH SHIP BREAKING CORPORATION
HARIYANA SHIP BREAKERS LIMITED
SHRI HETAL NAVNITRAI SHAH
PRIYA BLUE INDUSTRIES P LTD
GHAZIYABAD SHIP BREAKERS PVT LIMITED
SHRI DEEPAK DHURVJI AGGARWAL
BANSAL CASTING PVT LIMITED
NEW SWASTIK RE-ROLLING MILL
SHRI GAUTAM SHIP BREAKING INDUSTRIES PVT LIMITED
SHRI VINOD BHANDARI
S E W COMMERCIAL CO. P LTD
RAI METAL WORKS P LTD
UNITED SHIP BREAKING CO.
SHREE SAIBABA ISPAT P LTD
SHIRDI STEEL TRADERS
ARSH STEEL
SHRI DEEP ANKAR JAIN
HUSSAINSHETH & SONS P LTD
HUSSAIN SHETH ISPAT
SHRI SUDHIR VENILAL MEHTA
VIRENDRA & COMPANY
SHREEJI STEEL INDUSTRIES
HARIYANA SHIP DEMOLITION P LTD
GOYAL TRADERS

Appearance:

Present For the Appellant : Shri Kalpesh P Shah, Assistant Commissioner (AR)

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

DATE OF HEARING : 19/06/2023

ORDER

The hearing of the appeals are adjourned. **List on August 7, 2023.**

**RAJU
(MEMBER TECHNICAL)**

**SOMESH ARORA
(MEMBER JUDICIAL)**

PALAK