

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No. 548 of 2009**

[Arising out of OIO-29/COMMR/RKS/AHD-I/2009 passed by Commissioner of Central Excise-AHMEDABAD-I]

**M/s Shri Yogeshbhai Vaidya**

**..... Appellant**

45, Yogeshwar Nagar Society,  
Bhatta, Paldi,  
Ahmedabad, Gujarat

*VERSUS*

**C.C.E.-Ahmedabad-i**

**..... Respondent**

C. Ex Bhavan, Nr Panjrapole &  
Polytechnic, Ambavadi,  
Ahmedabad,  
Gujarat-380015

**APPEARANCE:**

Sh. Amal Dave, Sh. Raj Vyas (Advocate) & Sh. Gunjan Shah (CA) for the Appellant

Sh. T.G. Rathod, Joint Commissioner (AR) for the Respondent

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

DATE OF HEARING: 30.04.2019

DATE OF DECISION: 14.08.2019

The appeal is disposed of by way remand to the adjudicating authority. For order, see order of date in Customs Appeal No. 21 of 2010.

**(Ramesh Nair)  
Member (Judicial)**

**(Raju)  
Member (Technical)**