

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

REGIONAL BENCH - COURT NO. 3

**Excise Appeal No. 421 of 2008**

[Arising out of Order-in-Appeal No OIO-11/MP/VAPI/2008 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-Vapi]

**Harish Arora**

**.... Appellant**

Partner of M/s, Bombay Golden Regd,  
302, Aggarwal Plaza, Sector-14, Rohini,  
Delhi

*VERSUS*

**C.C.E. & S.T. Vapi**

**.... Respondent**

4th Floor, Adharsh Dham Building,  
Opp. Town Police Station, Vapi-Daman Road,  
Gujarat

**APPEARANCE :**

Sh. H.G. Dharmadhikari & Sh. K. M. Dwivedi, Advocate for the  
Appellant  
Sh. T.G. Rathod, Jt. Commr. (AR) for the Respondent

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

DATE OF HEARING: 16.04.2019  
DATE OF DECISION: 14.08.2019

The appeal is disposed of. For order, see order of date in Excise  
Appeal No. 1421 of 2011.

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

**(Raju)  
Member (Technical)**