

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.112 of 2010

[Arising out of OIO-33/COMMR/2009 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

M/s Chandrakantbhai Vallabhbhai Bhalara

.... Appellant

G-1612, Gidc, Lodhika (Metoda),
Rajkot, Gujarat

VERSUS

C.C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

APPEARANCE :

Sh. P.M. Dave, Advocate for the Appellant
Sh. T. G. Rathod (AR) for the Respondent

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

DATE OF HEARING: 14.05.2019
DATE OF DECISION: 06.09.2019

The appeal is disposed of. For order, see the order of date Excise Appeal No. 491 of 2009.

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

**(Raju)
Member (Technical)**