

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 326 of 2012

[Arising out of Order-in-Appeal No OIA-1-28-2012-COMMR-A-RBT-RAJ dated 23.01.2012 passed by Commissioner (Appeal) of Central Excise & ST, Rajkot]

Commissioner of Central Excise & ST, Rajkot Appellant

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

VERSUS

Nayara Energy Limited Respondent

Khambhalia,
Jamnagar, Gujarat

APPEARANCE :

Shri Gobind Jha, Superintendent (AR) for the Appellant-Revenue
Ms. Dimple Gohil, Advocate for the Respondent-Assessee

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

DATE OF HEARING/ DECISION : 12.09.2019

Appeal disposed of. For order, see order of date in Excise Appeal No.
312 of 2012.

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

**(Raju)
Member (Technical)**