

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

REGIONAL BENCH - COURT NO. 3

**Excise Appeal No. 807 of 2009**

(Arising out of OIO-28/BVR/COMMISSIONER/2009 passed by Commissioner of Central Excise-BHAVNAGAR)

**M/s. Chetan R Dhruv**

Managing Director, Himatsu Bimet Ltd.,  
10, Gidc, Kuvada,  
Rajkot, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E. & S.T., Bhavnagar**

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,  
Beside Gandhi Clinic, Near Parimial Chowk,  
Bhavnagar, Gujarat-364001

**.....Respondent**

**APPEARANCE:**

Sh. Deven Parikh & Sh. P. V. Sheth, Advocate for the Appellant  
Sh. T. G. Rathod, Joint Commissioner (AR) for the Respondent

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

DATE OF HEARING : 18.06.2019  
DATE OF DECISION: . 01.10.2019

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 806 of 2009.

**(RAMESH NAIR)  
MEMBER (JUDICIAL)**

**(RAJU)  
MEMBER (TECHNICAL)**

Kamakshi