

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 947 of 2009

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

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

.....Appellant

VERSUS

M/s. Chetan R Dhruv

M D Of M/S, Himatru Bimet Ltd,
10, Gidc, Kuvada,
Rajkot, Gujarat.

.....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