

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

REGIONAL BENCH - COURT NO. 3

**Excise Appeal No. 999 of 2007**

(Arising out of OIA-110/2007/COMMR-A-/RAJ passed by Commissioner of Central Excise-RAJKOT)

**M/s. Sanghi Industrial Clinker Mill**

**.....Appellant**

Village : Sanghipuram,  
P.o. Motibar, Taluka : Ablasam, KUTCH,  
GUJARAT

*VERSUS*

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

**.....Respondent**

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

**APPEARANCE:**

Shri. Anand Nainawati and Shri. Jigar Shah, Advocate for the Appellant  
Shri. 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 : 13.08.2019

DATE OF DECISION: 12.12.2019

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 41 of 2009.

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

**(RAJU)  
MEMBER (TECHNICAL)**

Prachi