

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Service Tax Appeal No. 11419 of 2013-DB

(Arising out of OIA-81-84-2013-RAJ-CE-AK-COMMR-A-AHD dated 25.02.2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

GORAKH SUKHAI YADAV

SHAPAR, VERAVAL,
TALUKA : KOTDA SANGANI,
RAJKOT-GUJARAT

.....Appellant

VERSUS

C.C. E. & S.T. – RAJKOT

CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

.....Respondent

APPEARANCE:

Shri K.J. Kinariwala, Consultant for the Appellant

Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)**

DATE OF HEARING: 03.02.2023

DATE OF DECISION:26.04.2023

The appeal is disposed of. For order, see order of date in
Service Tax Appeal No. 11417 of 2013.

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Neha