

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

**CUSTOMS Appeal No. 12442 of 2013-DB**

[Arising out of Order-in-Original/Appeal No 57-COMMR-2013 dated 30.04.2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT]

**K D Thakkar**

10, Homby Bldg 2nd Floor, 172/174 D N Road, fort,  
MUMBAI , MAHARASHTRA-400001

**.... Appellant**

*VERSUS*

**Commissioner of Central Excise & ST, Rajkot**

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

**.... Respondent**

**APPEARANCE :**

Shri Paresh V. Sheth, Advocate and Shri Vikash Mehta, Consultant for the Appellant  
Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 28.04.2023

DATE OF DECISION: 26.06.2023

**C.L. MAHAR :**

Appeal disposed of. For order, see order of date in EXCISE Appeal No.  
12085 of 2013-DB.

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

**(C L Mahar)  
Member (Technical)**

KL