

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

REGIONAL BENCH-COURT NO. 3

**Excise Appeal No. 12310 of 2013 - DB**

(Arising out of OIO-20-22/MP/VAPI/2013 dated 30/03/2013 passed Commissioner of Central Excise, Customs and Service Tax-VAPI)

**Sameer Gulabchand Shah**

**.....Appellant**

Plot No 3, Survey No 263/3/2,  
Village- Sayali  
Silvassa  
Ut Of Dadra & Nagar Haveli

*VERSUS*

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

**.....Respondent**

4th Floor...Adharsh Dham Building,  
Opp. Town Police Station, Vapi-Daman Road, Vapi  
Vapi, Gujarat- 396191

**APPEARANCE:**

Shri, Anand Nainawati, Advocate for the Appellant  
Shri, Tara Prakash, Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 11.04.2023  
DATE OF DECISION: 03.07.2023

The appeal is disposed of. For order, see order of date in Excise Appeal No. 12268 of 2013.

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

**(C L MAHAR)  
MEMBER (TECHNICAL)**