

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

REGIONAL BENCH-COURT NO. 3

**Excise Appeal No. 12900 of 2018 - DB**

(Arising out of OIA-CCESA-SRT-APPEALS-PS-193-2017-18 dated 15/11/2017 passed Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

**J K Paper Ltd**

P.O. Central Pulp Mills,  
Fort Songarh,  
Tapi, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Surat-i**

New Building...Opp. Gandhi Baug,  
Chowk Bazar,  
Surat, Gujarat- 395001

**.....Respondent**

**APPEARANCE:**

Shri, Sunil Vatvani , Chartered Accountant for the Appellant  
Shri, A.K.Samota, Superintended (AR) for the Respondent

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

DATE OF HEARING: 13.04.2023  
DATE OF DECISION: 03.07.2023

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11855 of 2013.

(Dictated and pronounced in the open court)

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

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