

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.12974 of 2018

(Arising out of OIO-RAJ-EXCUS-000-COM-01-18-19 dated 02/08/2018 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Nayara Energy Limited

.....Appellant

(Formerly Known As Essar Oil Limited),
P B. 24, Head Post Office Khambhalia,
DEV BHUMI DWARKA, GUJARAT

VERSUS

C.C.E. & S.T.-RAJKOT

.....Respondent

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

APPEARANCE:

Shri Vipin Jain, Shri Vishal Agrawal, Shri Roshil Nichani, Mrs. Dimple Gohil,
Advocates for the Appellant
Shri Ghanshyam Soni, Joint Commissioner (Authorised representative) for the
Respondent

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

DATE OF HEARING: 02.12.2020/06.01.2021
DATE OF DECISION: 31.03.2021

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 10270 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul