

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.10344 of 2020

Excise Cross-Objection (CO) No. 10265 of 2020

(Arising out of OIA-RAJ-EXCUS-000-APP-198-2019 dated 20/12/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

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

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

.....Appellant

VERSUS

Nayara Energy Limited

M/S Essar Oil Limited, Jam Khambhaliya, P.O. Box No. 24,
Devbhumi Dwarka
Devbhumi Dwarka, Gujarat

.....Respondent

APPEARANCE:

Shri Ghanshyam Soni, Joint Commissioner (Authorised representative) for the Appellant

Shri Vipin Jain, Shri Vishal Agrawal, Shri Roshil Nichani, Mrs. Dimple Gohil,
Advocates 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. CO also stands disposed of.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul