

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad  
REGIONAL BENCH - COURT NO. 3**

**CUSTOMS Appeal No. 12038 of 2013**

[OIA-167/2013/RAJ/CE/AK/COMMR-A/AHD dated 04/04/2013      passed by Commissioner of  
Central Excise, CUSTOMS (Adjudication)-RAJKOT]

**Western Impex**

Plot No. 11, Survey No. 221,  
Village : Lakhabavad,  
Jamnagar  
Gujarat

**.....Appellant**

*VERSUS*

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

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

**.....Respondent**

**APPEARANCE:**

Shri Manish Jain, Advocate for the Appellant  
Shri. Sanjay Kumar, & Smt. Bina D Jani, Superintendent (Authorized  
Representative) for the Respondent

**CORAM:            HON'BLE MEMBER (TECHNICAL), RAJU  
                         HON'BLE MEMBER (JUDICIAL), SOMESH ARORA**

DATE OF HEARING: 28.04.2023

DATE OF DECISION: 04.08.2023

The appeal is disposed of. For order, see order of date in CUSTOMS  
Appeal No. 11510 of 2013.

**(RAJU)  
MEMBER (TECHNICAL)**

**(SOMESH ARORA)  
MEMBER (JUDICIAL)**

PALAK