

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

REGIONAL BENCH- COURT NO.3

Excise Miscellaneous Application (EH) No. 10248 of 2023

(On behalf of Applicant)

In

Excise Appeal No. 10541 of 2023

(Arising out of OIO-RAJ-EXCUS-000-COM-002-2023-24 dated 14/06/2023 passed by Principal Commissioner of CGST & CE-RAJKOT)

RELIANCE INDUSTRIES LTD

.....Appellant

A unit of Reliance Jamnagar SEZ,
Village: Meghpar Padana, Digvijaygram, Jamnagar

VERSUS

C.C.E & ST –CGST & CE -RAJKOT

....Respondent

CGST Bhavan,
Race Course Ring Road,
Rajkot, Gujarat - 360001

APPEARANCE:

Shri Purushartha Satish, Advocate for the Appellant
Shri Ashok Thanvi, Superintendent (AR) for the Respondent

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

Miscellaneous Order No. M/ 10180 /2023

DATE OF HEARING: 17.08.2023
DATE OF DECISION: 17.08.2023

RAMESH NAIR

Shri Purushartha Satish, Learned Counsel appearing on behalf of the applicant submits that amount involved is more than Rs. 2 Crores and the issue involved is demand of Central Excise Duty from the SEZ Unit despite the applicant is paying Customs Duty. He submits that since this is a recurring issue, early hearing maybe granted.

Considering the submission made by learned counsel, early hearing application is allowed. Appeal be listed for regular hearing on 27th September, 2023.

(Dictated & Pronounced in the open court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

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