

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 12404 of 2013

(Arising out of OIO-15-17-MP-VAPI-2013 dated 28/03/2013 passed by Commissioner of Central Excise-VAPI)

Pijush Raha

.....Appellant

Manager, M/s, Elegant Sales Corporation,
S. No. 200/1/2, Building No. A, Plot No. 5,
B Nanji Industrial Estate, Kharadpada,
Silvassa, U T Of Dadra & Nagar Haveli

VERSUS

C.C.E. & S.T.-Vapi

.....Respondent

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi, Gujarat- 396191

APPEARANCE :

None appeared for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

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

DATE OF HEARING/DECISION: 29.08.2023

RAMESH NAIR

The appeal is disposed of. For order, see order of date in
Excise Appeal No. 12400 of 2013.

**(RAMESH NAIR)
Member (Judicial)**

**(RAJU)
Member (Technical)**

Raksha