

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

REGIONAL BENCH-COURT NO. 3

Service Tax Appeal No. 11274 of 2013- DB

(Arising out of OIO-11/COMMR/2013 dated 31/01/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

Shreeji Shipping Service I Ltd

Shreeji House
Townhall Circle,
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 P. D. Rachchh, Consultant for the Appellant

Shri, Rajesh Nathan, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 26.07.2023
DATE OF DECISION: 12.09.2023

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10174 of 2013.

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

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

Raksha