

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

REGIONAL BENCH- COURT NO. 3

EXCISE APPEAL NO. 12791 of 2014

(Arising out of OIA-RJT-EXCUS-000-APP-118-119-14-15 dated 10.07.2014 passed
by Commissioner of Central Excise, Rajkot)

VISHAL V SHAH

64-VIVEKANANDA SOCIETY,
OPP. SWAMINARAYAN TEMPLE, WANKANER,
RAJKOT, 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 Paresh Sheth, Advocate appeared for the Appellant

Shri A.K. Samota, Superintendent (Authorized Representative) for the
Respondent

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

HON'BLE MEMBER (TECHNICAL), MR. RAJU

DATE OF HEARING: 19.09.2023

DATE OF DECISION:22.09.2023

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 12790 of 2014.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha