

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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 14183 of 2013 - DB

(Arising out of OIO-SUR-EXCUS-001-COM-008-13-14 dated 20/09/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Abubakar Ismail Kapadia

C/O A.I.Kapadia (Sabriwala) 10/2486, Bhaga Talao,
Nr Pirbhai Shoes, Opp. Regal Shoes,
Surat, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Surat-I

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat - 395001

.....Respondent

APPEARANCE:

Shri Hasit Dave, Advocate for the Appellant

Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 11.07.2023

DATE OF DECISION: 27.09.2023

RAMESH NAIR

The appeal is disposed of. For order, see order of date in Excise Appeal No. 14182 of 2013.

**RAMESH NAIR
MEMBER (JUDICIAL)**

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

Geeta