

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.10779 of 2020

(Arising out of OIA-RAJ-EXCUS-000-APP-081-2020 dated 30/07/2020 passed by
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-
RAJKOT)

Nayara Energy Limited

Essar Oil Ltd, P.O.Box.No.24, Head Post Office, Khambhalia
Devbhumi Dwarka
Devbhumi Dwarka, 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 Roshil Nichani Advocate for the Appellants
Shri Dharmendra Kanjani, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 09.03.2021
DATE OF DECISION: 24.06.2021

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 10319 of 2020.

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

**(RAJU)
MEMBER (TECHNICAL)**

Geeta