

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Excise APPEAL No. 12690 OF 2019

[Arising out of OIO-BVR-EXCUS-000-COMM-11-2019-20 dated 12.07.2019 passed by Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

C.C.E. & S.T. Bhavnagar

PLOT NO.6776/B-1...SIDDHI SADAN, NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR, GUJARAT-364001

....Appellant

VERSUS

MARINE LINES SHIP BREAKERS PRIVATE LIMITED

PLOT NO. 47 SHIP BREAKERS YARD ALANG
BHAVNAGAR-BHAVNAGAR-GUJARAT

....Respondent

APPEARANCE:

Shri R.K. Agarwal, Superintendent (Authorized Representative) for the Appellant
None appeared for the Respondent

CORAM:

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

DATE OF HEARING: 22.10.2023
DATE OF DECISION: 02.11.2023

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 12638 of 2019.

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

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