

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad
REGIONAL BENCH - COURT NO. 3
EXCISE Appeal No. 12678 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

.....Appellant

Plot No.6776/B-1...Siddhi Sadan,
Narayan Upadhyay Marg,
Beside Gandhi Clinic,
Near Parimial Chowk,
Bhavnagar,
Gujarat-364001

VERSUS

SHRI SANJEEV PRATAPRAI SHETH

.....Respondent

206, Rushabh Darshan, Behind City Complex, Kalanala
Bhavnagar
Gujarat

APPEARANCE:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant
None for the Respondent

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

DATE OF HEARING:22.08.2023
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)**

PALAK