

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12668 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

BAIJNATH MELARAM

.....Respondent

PLOT NO. 13, SHIP BREAKING YARD, ALANG
BHAVNAGAR
GUJARAT

APPEARANCE:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant
Shri Sarju Mehta, CA 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