

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 02  
**Service Tax Appeal No. 10105 of 2014-SM**

[Arising Out Of OIA-209-2013-AHD-II-CE-AK-COMMR-A—AHD Dated-31/10/2013 Passed By Commissioner of Central Excise-AHMEDABAD-II]

**Arvind Limited**

Naroda Road, Ahmedabad  
Ahmedabad, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E.-Ahmedabad-ii**

Custom House... First Floor,  
Old High Court Road, Navrangpura,  
Ahmedabad, Gujarat-380009

**.....Respondent**

**APPEARANCE:**

Shri. S. J. Vyas, Advocate for the Appellant

Shri. Sanjay Kumar, Superintendent (Authorized Representative) for the Appellant

**CORAM: HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

DATE OF HEARING: 30.11.2023  
DATE OF DECISION: 30.11.2023

The appeal is disposed of. For order, see order of date in Service Tax Appeal No. 10104 of 2014.

**(SOMESH ARORA)**  
**MEMBER (JUDICIAL)**

Prachi