

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

REGIONAL BENCH-COURT NO. 3

Excise Appeal No. 10427 of 2016- DB

(Arising out of OIO-VAD-EXCUS-002-COM-010-15-16 dated 24/11/2015 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

S P Enterprise

Plot No. 207, Gidc, Kerala,
Bavla Bagodara Road,
AHMEDABAD, GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Vadodara-ii

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat- 390023

.....Respondent

APPEARANCE:

Shri Dinesh Chandra Prabhulal Shah for the Appellant

Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 27.09.2023

DATE OF DECISION: 23.01.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10472 of 2016.

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

**(RAJU)
MEMBER (TECHNICAL)**