

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

REGIONAL BENCH-COURT NO. 3

EXCISE Appeal No. 10586 of 2016- DB

(Arising out of OIO-VLD-EXCUS-000-COM-0006-15-16 dated 15/12/2015 passed by Commissioner of Central Excise, Customs and Service Tax-Valsad)

Upl Ltd

.....Appellant

Upl House, Vishwas Bldg.,
Plot Cst No. 610-b/2, H/e Ward,
Western Express Highway, Near Teachers Colony,
Off Ali Yavar Jung Marg, Bandra (east),
Mumbai, Maharashtra

VERSUS

C.C.E & S.T.-Valsad

.....Respondent

Third Floor, Adarashdham Building,
Vapi-Daman Road,
Vapi, Gujarat- 396191

APPEARANCE:

Shri Praksah Shah & Shri Mohit Raval, Advocate for the Appellant
Shri Satyapal Singh Vikal, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 14.12.2023
DATE OF DECISION: 29.01.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10584 of 2016.

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

**(RAJU)
MEMBER (TECHNICAL)**