

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

REGIONAL BENCH-COURT NO. 3

Service Tax Appeal No. 11203 of 2015- DB

(Arising out of OIO-SUR-EXCUS-001-COM-001-15-16 dated 09/04/2015 passed
Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Kapu Gems

403/2, Plot No. 96-a-2-1, 96-a-2,
Vasta Devdi Road,
SURAT,
GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Surat-i

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat- 395001

.....Respondent

APPEARANCE:

Shri J C Patel, Shri Hardik Modh & Shri Amit Laddha, Advocate for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 25.10.2023
DATE OF DECISION: 26.02.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10536 of 2015.

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

**(RAJU)
MEMBER (TECHNICAL)**