

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH

EXCISE APPEAL NO. 601 OF 2012

(Arising out of Order-in-Original No. 26/Commr/2012 dated 13.04.2012 passed by the Commissioner of Central Excise & Customs, Rajkot)

Nayara Energy Limited

(Formerly known as M/s. Essar Oil Ltd.)
Post Box No. 24,
Head Post Office, Khambhalia,
Dist. Jamnagar - 361305

...Appellant

Versus

**Commissioner Central Excise
& Customs**

Central Excise Bhavan, Race Course,
Ring Road, Rajkot – 360 001

...Respondent

APPEARANCE:

Shri Vipin Kumar Jain, Shri Vishal Agarwal and Ms. Dimple Gohil Advocates for the Appellant
Shri S.N Gohil, Authorized Representative for the Respondent

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

**DATE OF HEARING: 30.07.2021
DATE OF DECISION: 18.01.2022**

ORDER

The appeal is allowed. For order, see order of date passed in Excise Appeal No. 571 of 2012.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(RAJU)
MEMBER (TECHNICAL)**

Shreya