

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

REGIONAL BENCH-COURT NO. 3

EXCISE Appeal No. 11508 of 2016- DB

(Arising out of OIO-RAJ-EXCUS-000-PR-COM-31-15-16 dated 31/03/2016 passed by
Commissioner of Central Excise and Service Tax-RAJKOT)

Bharmal Hardware Product

.....Appellant

Plot No. 649/a,
Gidc, Phase-ii, Dared
Jamnagar, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat- 360001

APPEARANCE:

Shri Paresh V Seth, Advocate for the Appellant

Shri Rajesh Nathan, Assistant Commissioner(AR) for the Respondent

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

DATE OF HEARING: 08.12.2023
DATE OF DECISION: 05.04.2024

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11507 of 2016.

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

**(RAJU)
MEMBER (TECHNICAL)**