

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

REGIONAL BENCH- COURT NO.3
Excise Appeal No. 10825 of 2020

(Arising out of OIO-SUR-EXCUS-000-COM-019-20-21 dated 30/09/2020 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

SHRI SHARAD GUPTA
18, Dda Sfs Flat, Hauz Khas
New Delhi

.....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 Rahul Gajera & Ms. Shamita Patel, Advocates appeared for the Appellant

Shri G. Kirupanandan, Superintendent (Authorized Representative) for the Respondent

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

DATE OF HEARING: 27.10.2021
DATE OF DECISION: 25.02.2022

RAMESH NAIR

The appeal is disposed of. For order, see order of Excise Appeal No. 10824 of 2020

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**

GEETA