

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

REGIONAL BENCH- COURT NO. 3

Customs Misc. Application No. 10303 of 2023
(on behalf of Appellant)

**in
Customs Appeal No. 13054 of 2018- DB**

(Arising out of OA-VAD-EXCUS-001-APP-248-2018-19 dated 28.08.2018 passed by
Commissioner (Appeals), GST & Central Excise, Vadodara)

M/s Indian Oil Corporation Ltd

Gujarat Refinery, PO-Jawaharnagar,
Vadodara-Gujarat-391320

.....Appellant

VERSUS

CGST & Central Excise-Vadodara-I

Central GST Building, Race Course Circle,
Vadodara, Gujarat-390007

.....Respondent

APPEARANCE:

Shri M.H. Patil with Shri Sidhanth Sriram, Advocates for the Appellant
Shri Tara Prakash, Authorised Representative for the Respondent

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

DATE OF HEARING: 01.05.2024
DATE OF DECISION: 01.05.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 13046 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha