

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 10551 of 2013

[Arising out of OIO-AHM-CEX-003-COM-31TO32-2012 dated 28/12/2012 passed by
Commissioner of Central Excise-AHMEDABAD-III]

Shivkumar Kaluram Heda

.....Appellant

Proprietor Of M/S. Omkar Metals & Alloys, 3,
Hariom Industrial Estate, S.No.144/1,
Near N.H.No. 8, Pij Road, Vill & Post : Tundel, Taluka : Nadiad,
Kheda, Gujarat

VERSUS

C.C.E. & S.T.-Ahmedabad-iii

.....Respondent

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

APPEARANCE:

Shri. P.V. Sheth, Advocate for the Appellant

Shri. Vinod Lukose, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 11.04.2022

DATE OF DECISION: 11.04.2022

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 10550 of 2013.

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

**(RAJU)
MEMBER (TECHNICAL)**