

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

REGIONAL BENCH-COURT NO. 3

**EXCISE Appeal No. 11047 of 2016- DB**

(Arising out of OIO-RAJ-EXCUS-000-PRCOM-19-15-16 dated 22/02/2016 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

**Tarun Gopalbhai Shingala**

**.....Appellant**

Partner, M/s Jigar Industries,  
Plot No. 164/15, Gidc-ii, Jamwadi, Gondal,  
Rajkot, 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 R Subramanya Advocate for the Appellant

Shri Tara Praksah, Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 26.04.2024  
DATE OF DECISION: 26.06.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11147 of 2016.

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

**(RAJU)  
MEMBER (TECHNICAL)**