

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 11903 of 2013

(Arising out of OIO-55/COMMISSIONER/2013 dated 30/03/2013 passed by
Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

Hitesh P Dudhagra

.....Appellant

Director Of M/S, Spray King Agro Equipment Pvt Ltd, Plot No. 590,
Gidc, Phase-2, Dared,
Jamnagar, Gujarat

VERSUS

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

.....Respondent

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

APPEARANCE:

Shri P.D Rachchh, Advocate appeared for the Appellant
Shri T.G Rathod, Additional Commissioner (Authorized Representative) for the
Respondent

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

DATE OF HEARING: 17.11.2021
DATE OF DECISION: 05.05.2022

RAMESH NAIR

The appeal is disposed of. For order, see order of Excise Appeal No
11901 of 2013.

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

**P.ANJANI KUMAR
MEMBER(TECHNICAL)**