

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

REGIONAL BENCH-COURT NO. 3

**EXCISE Appeal No. 11022 of 2021 – DB**

(Arising out of OIO-RAJ-EXCUS-000-COM-07-08-2021-22 dated 24/09/2021 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

**ASHOK ENGINEERING AND FOUNDRY WORKS**

Ashok Vatika, Dhebar Road  
Rajkot, Gujarat

**.....Appellant**

*VERSUS*

**COMMISSIONER OF C.E. & S.T.-RAJKOT**

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

**.....Respondent**

**APPEARANCE:**

Shri Anand Nainawati, Advocate for the Appellant

Shri Rajesh Nathan, Assistant Commissioner(AR) for the Respondent

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

DATE OF HEARING: 05.03.2024

DATE OF DECISION: 01.07.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11019 of 2021.

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

**(C L MAHAR)  
MEMBER (TECHNICAL)**