

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

REGIONAL BENCH - COURT NO. 3

**Excise Appeal No. 12222 of 2019**

(Arising out of OIA-CCESA-SRT-APPEALS-PS-220-221-2019-20 dated 25/07/2019 passed by Commissioner (Appeals ) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

**Blue Star Ltd**

265/2, Damni Road, Dadra  
Silvassa, Dadra And Nagar Haveli

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Daman**

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi  
Opp.Vapi Town Police Station, Vapi, Gujarat - 396191

**.....Respondent**

**APPEARANCE**

None appeared for the Appellant

Shri P. K Singh, Superintendent (Authorized Representative) for the Respondent

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

DATE OF HEARING: 14.06.2022

DATE OF DECISION: 14.06.2022

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 12221 of 2019.

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

Geeta