

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

**EXCISE Appeal No. 12401 of 2013-DB**

[Arising out of Order-in-Original/Appeal No 15-17-MP-VAPI-2013 dated 28.03.2013 passed by Commissioner of Central Excise-VAPI]

**Dilip Ganguly**

**.... Appellant**

Partner M/s. Elegant Sales Corporation  
S. No. 200/1/2, Building No. A,  
Plot No. 5, B Nanji Industrial Estate, Kharadpada,  
SILVASSA, U T OF DADRA & NAGAR HAVELI

*VERSUS*

**Commissioner of Central Excise & ST, Vapi**

**.... Respondent**

4th Floor, Adharsh Dham Building,  
Opp. Town Police Station, Vapi-Daman Road,  
Vapi, Gujarat -396191

**APPEARANCE :**

Shri S. Suryanarayanan, advocate for the Appellant  
Shri Anoop Kumar Mudvel, Superintendent (AR), for the Respondent

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

DATE OF HEARING : 31.07.2024  
DATE OF DECISION: 13.08.2024

**C.L. MAHAR :**

Appeal disposed of. For order, see order of date in Excise Appeal No. 12400 of 2013-DB.

**(Ramesh Nair)  
Member (Judicial)**

**(C L Mahar)  
Member (Technical)**

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