

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12404 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]

Pijush Raha

.... 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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