

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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 1283 of 2009- DB

(Arising out of OIO-04-COMMR-2009 dated 21.03.2009 passed by Commissioner Central Excise Ahmedabad-III)

R Kumar

Partner, Arvind Ceramics, S. No. 352/4, Kundrathur Road, Porur,
Chennai-Karnataka

.....Appellant

VERSUS

C.C.E. & S.T.- Ahmedabad-iii

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

.....Respondent

APPEARANCE:

Shri P.D. Rachchh, Nirav Shah, Amal Dave, Parth Rachchh, with Ms. Krati Jain,
Advocates for the Appellant

Shri Rajesh Nathan, Authorised Representative for the Respondent

CORAM:

**HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

DATE OF HEARING: 19.06.2024
DATE OF DECISION: 23.09.2024

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 235 of 2008.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha