

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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 11751 of 2013- DB

(Arising out of OIO-05-06-COMMR-ADJ-AHD-2013 dated 14.02.2013 passed by Commissioner Of Central Excise-Rajkot)

Dharmendrabhai Patel

M/S, Nice Ceramic Pvt Ltd, 8-A, National Highway,
Opp. Lalpar Village, Besides Sungloss Ceramic,
Morbi-Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.- Rajkot

CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

.....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