

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 3

EXCISE APPEAL NO. 10952 OF 2018

[Arising out of OIA-RAJ-EXCUS-000-APP-258-2017-18 dated 27/02/2018 passed by
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-
BHAVNAGAR]

SHREE DIGVIJAY CEMENT CO LTD

Appellant

Digvijaygram,
Jamnagar,
Gujarat

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND SERVICE
TAX-RAJKOT**

Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot,
Gujarat-360001

Appearance:

Shri Vikas Mehta, CA for the Appellant

Shri Ajay Kumar Samota, 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 : 26.09.2024

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11943 of 2017.

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

**(C. L. MAHAR)
MEMBER (TECHNICAL)**