

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10165 of 2018 - DB

(Arising out of OIA-CCESA-SRT-APPEALS-PS-50-2017-18 dated 29/09/2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Shri Vijayendra Kanhaiyalal Arya
Director Of M/s. Indian Polyfins (100% Eou),
Plot No. A/1-2, Block No.57, Pipodara,
Industrial Estate, Pipodara, Taluka - Mangrol,
Surat, Gujarat

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Surat-ii
New C.Ex Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat- 395001

.....Respondent

APPEARANCE:

Shri Ankur Upadhyay, Advocate for the Appellant
Shri A R Kanani, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 20.06.2024
DATE OF DECISION: 27.09.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10163 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**