

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

REGIONAL BENCH-COURT NO. 3

**EXCISE Appeal No. 12384 of 2014- DB**

(Arising out of OIO-AHM-EXCUS-003-COM-058-059-13-14 dated 18/03/2014 passed by  
Commissioner of Central Excise-AHMEDABAD-III)

**Sachin J Joshi**

J M J House, Orchard Avenue,  
Hiranandani Gardens,powai,  
Mumbai, Maharashtra,

**.....Appellant**

*VERSUS*

**Commissioner of C.E. & S.T.-Ahmedabad-iii**

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

**.....Respondent**

**APPEARANCE:**

Shri J C Patel & Shri Rahul Gajera, Advocate for the Appellant  
Shri Tara Praksah, Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 24.06.2024  
DATE OF DECISION: 01.10.2024

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 12381 of 2014.

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

**(RAJU)  
MEMBER (TECHNICAL)**