

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

REGIONAL BENCH-COURT NO. 3

Excise Appeal No. 13108 of 2013 - DB

(Arising out of OIO-25-26/MP/VAPI/2013 dated 30/05/2013 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI(Appeal))

Poona Sales Corporation

Shop No.4 & 5,
Ravivar Peth,
PUNE
MAHARASHTRA

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Vapi

4TH FLOOR...ADHARSH DHAM BUILDING,
OPP. TOWN POLICE STATION, VAPI-DAMAN ROAD, VAPI
GUJARAT-396191

.....Respondent

APPEARANCE:

Shri J.C.Patel, Shri Kamaljeet Singh, Shri Rahul Gajera and Shri Amber Kumrawat,
Advocates appeared for the Appellant
Shri Deepak Kumar, Special Counsel, appeared for the Respondent

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

DATE OF HEARING: 18.04.2024
DATE OF DECISION: 08.10.2024

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 13132 of 2013- DB.

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

**(RAJU)
MEMBER (TECHNICAL)**