

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

REGIONAL BENCH-COURT NO. 3

Excise Appeal No. 10774 of 2020 - DB

(Arising out of OIO-SUR-EXCUS-000-COM-004-20-21 dated 05/08/2020 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

SHRI RAFIQ IBRAHIM MEMON

.....Appellant

Shabnam Petrofils Pvt Ltd., 412, Jolly Plaza,
Opp. Athwagate Police Chowkey,
Surat, Gujarat

VERSUS

COMMISSIONER OF C.E. & S.T.-SURAT-I

.....Respondent

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat-395001

APPEARANCE:

Shri H D Dave, Advocate for the Appellant-Assessee

Shri Mihir G Rayka, Addl. Commissioner for the Respondent -Revenue

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

DATE OF HEARING: 10.09.2024
DATE OF DECISION: 15.10.2024

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10709 of 2020.

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

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