

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

REGIONAL BENCH-COURT NO. 3

**Excise Appeal No. 10139 of 2021 - DB**

(Arising out of OIA-DMN-EXCUS-000-COM-045-052-20-21 dated 12/11/2020 passed by Commissioner of Central Excise, Customs and Service Tax-DAMAN)

**ARUN GOYAL**

DIRECTOR OF TUFROPES PVT LTD  
SURVEY NO 328/1/1/1 TIPCO ROAD MASAT  
SILVASSA  
GUJARAT

**.....Appellant**

*VERSUS*

**Commissioner of C.E. & S.T.-DAMAN**

3RD FLOOR...ADARSH DHAM BUILDING, VAPI-DAMAN ROAD, VAPI  
OPP.VAPI TOWN POLICE STATION,  
VAPI, GUJARAT-396191

**.....Respondent**

**APPEARANCE:**

Shri Anand Nainawati, advocate appeared for the Appellant

Shri Mihir G Rayka, Additional Commissioner (AR) appeared for the Respondent

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

DATE OF HEARING: 15.10.2024  
DATE OF DECISION: 04.11.2024

The appeal is disposed of. For order, see order of date in Excise Appeal  
No.10601 of 2021-DB

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

**(RAJU)  
MEMBER (TECHNICAL)**