

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

REGIONAL BENCH-COURT NO. 3

Excise Appeal No. 12864 of 2018 - DB

(Arising out of OIA-CCESA-SRT-APPEAL-PS-184-185-2018-19 dated 24/07/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

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

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

.....Appellant

VERSUS

Art Luminaires

377/1(16), Zari Causeway Road, Char Rasta, Kachigam,
DAMAN
DAMAN (UT)

.....Respondent

APPEARANCE:

Shri Tara Prakash, Deputy Commissioner (AR) appeared for the appellant-Revenue
Shri Ishan Bhatt, Advocate appeared for the respondent -Assessee

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

DATE OF HEARING: 05.07.2024
DATE OF DECISION: 05.11.2024

The appeal is disposed of. For order, see order of date in Excise Appeal
No.12850 of 2018-DB

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

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