

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.11835 of 2017

(Arising out of OIO-BVR-EXCUS-000-PRCOM-002-003-17-18 dated 08/05/2017 passed by Principle Commissioner Customs, Excise and Service Tax-BHAVNAGAR)

Mahashakti Sales Agency

.....Appellant

Below Shri Ram Guest House, Reliance Shopping Centre, Janata Hospital Road,
Morbi, Gujarat

VERSUS

C.C.E. & S.T.-Bhavnagar

.....Respondent

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat-364001

APPEARANCE:

Shri Sarju Mehta, Chartered Accountant for the Appellant
Shri Jeetesh Nagori, Commissioner (AR) & Shri Prabhat Rameshwaram,
Additional Commissioner (AR) for the Respondent

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

DATE OF HEARING: 01.09.2022
DATE OF DECISION: 18.10.2022

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11756 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul