

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 11162 of 2015 –SMC

(Arising out of OIO-BHR-EXCUS-000-COM-029-14-15 dated 31/03/2015 passed by Commissioner of Central Excise, Customs and Service Tax-Bharuch)

Tejinder Singh Makkar

Billa, 21/b, Land Breeze, 52,
Pali Hill, Bandra, W,
Mumbai, Maharashtra

.....Appellant

VERSUS

COMMISSIONER OF C.E-Bharuch

Vadodara-II,GST Bhavan, Subhanpura, Vadodara
Vadodara, Gujarat- 390023

.....Respondent

APPEARANCE:

Shri G B Yadav, Advocate for the Appellant

Shri Ajay Kumar Samota, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 19.08.2024

DATE OF DECISION: 22.11.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11158 of 2015.

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