

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 12486 OF 2013

[Arising out of OIO-35/COMMR/SURAT-II/2013 dated 06/03/2013 passed by
Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-II]

SHAMBHU DAYAL SHIVPAL SHARMA

Appellant

Emplyee Of M/s, Micro Polyester Pvt Ltd,
2025-27, Jash Market, Ring Road,
Surat, Gujarat

Vs.

**COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS (ADJUDICATION)-SURAT-II**

Respondent

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

Appearance:

Ms. Heena Sondharva, Advocate for the Appellant
Shri Anand Kumar, Superintendent (AR) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Date of Hearing/Decision : 25.11.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 12484 of 2013.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**