

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

REGIONAL BENCH-COURT NO. 3

**Excise Appeal No. 10323 of 2017 – DB**

(Arising out of OIO-VAD-EXCUS-002-COM-030-16-17 dated 21/10/2016 passed by  
Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

**Satish K Nair**

**.....Appellant**

C/o M/s M M Engineering Works  
904/11, GIDC Makarpura,  
Vadodara, Gujarat

*VERSUS*

**Commissioner of C.E. & S.T.-Vadodara-ii**

**.....Respondent**

1st Floor... Room No.101,  
New Central Excise Building,  
Vadodara, Gujarat- 390023

**APPEARANCE:**

Shri A Banerjee, Advocate for the Appellant

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

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

DATE OF HEARING: 08.10.2024  
DATE OF DECISION: 03.12.2024

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 10324 of 2017.

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

**(RAJU)  
MEMBER (TECHNICAL)**