

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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 150 of 2012

(Arising out of OIO-79-COMMr-2011 dated 02.12.2011 passed by Commissioner of Central Excise, Customs & Service Tax-Rajkot)

ESSAR LOGISTICS LIMITED

ESSAR HOUSE, 27TH K M SURAT HAZIRA ROAD,
HAZIRA, SURAT-GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T. RAJKOT

CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

.....Respondent

APPEARANCE:

Shri Vishal Agarwal & Ms. Dimple Gohil, Advocate for the Appellant
Shri. Kalpesh P. Shah, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 22.11.2022
DATE OF DECISION: 29.11.2022

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 149 of 2012.

(Pronounced in the open court on 29.11.2022)

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha