

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 14

Customs Appeal No. 11800 of 2013-SM

[Arising Out Of OIO-12/MP/2012-13 Dated- 28/12/2012 Passed By Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

Shri Shambhu Dayal Shivpal Sharma

.....Appellant

C/O M/S, Prime Furnishing Pvt Ltd,
2025-27, Jash Market, Ring Road,
Surat, Gujarat

VERSUS

C.C.E. & S.T.-Surat-I

.....Respondent

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

APPEARANCE:

None appeared for the Appellant

Shri. H.P. Shrimali, Superintendent (AR) for the Appellant

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

DATE OF HEARING: 10.01.2025

DATE OF DECISION:10.01.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11799 of 2013.

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

Prachi