

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

REGIONAL BENCH – COURT NO. 02

Excise Appeal No. 11577 of 2016-SM

[Arising Out Of OIA-CCESA-VAD-APP-II-MM-09-2016-17 Dated- 26/04/2016 Passed By
Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

Prafful Overseas Pvt Ltd

Plot No.9c,gidc, Panoli
SURAT, GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Vadodara-ii

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

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Himanshu P Shrimali, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. 10077 /2025

DATE OF HEARING: 31.01.2025
DATE OF DECISION:31.01.2025

A Request has been received from the advocate and is placed on record. Learned Counsel for the appellant has placed on record a decision in their own case of Prafful Overseas Pvt Ltd CESTAT, Ahmedabad vide Final Order No. A/10536-10538/2022 dated 20.05.2022. He fairly leaves the matter to the discretion of the Court in view of the above aforesaid order and request for the decision on merit.

2. Learned AR also agrees that the matter is covered in favor of the revenue.

3. In view of the position as stated above and decision in their own case, the appeal is liable to be dismissed. Following the decision cited above in their own case which is as per even the advocate against them, same is

liable to be dismissed. The advocate has not appeared in the matter but his gesture of fair admission is appreciated.

4. Appeal is dismissed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi