

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10351 of 2018-SMC

(Arising out of OIO-RAJ-EXCUS-000-COM-06-07-17-18 dated 16/11/2017 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Essar Power Gujarat Ltd

44km Milestone, Jamnagar Okha Highway, Khambalia,
JAMNAGAR,
GUJARAT

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Rajkot

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat- 360001

.....Respondent

APPEARANCE:

Shri Akshit Malhotra & Mrs. Dimple Gohil, Advocate for the Appellant
Shri A R Kanani, Superintendent (AR) for the Respondent

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

DATE OF HEARING/ DECISION:27.02.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10350 of 2018.

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