

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

REGIONAL BENCH-COURT NO. 3

EXCISE Appeal No. 10930 of 2019- DB

(Arising out of OIA-CCESA-SRT-APPEAL-PS-844-845-2018-19 dated 28/02/2019 passed by the Commissioner (Appeals), Central Excise, Customs and Service Tax-SURAT-I)

Apar Industries Ltd

A-201/202 Bezzola Complex Sinon Trombay Road Chembur
Mumbai, Maharashtra

.....Appellant

VERSUS

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

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

.....Respondent

APPEARANCE:

Shri Amal Dave & Shri Parth Rachchh, Advocate for the Appellant
Shri Anand Kumar, Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING: 18.02.2025
DATE OF DECISION: 28.03.2025

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10928 of 2019.

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

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**