

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

REGIONAL BENCH- COURT NO. 1

Excise Appeal No. 11573 of 2018

(Arising out of Order No. KCH-EXCUS-000-COM-36-2017-18 dated 24.11.2017 passed by Commissioner CGST, Audit, Ahmedabad)

M/s Psl Limited

Pipe Manufacturing Division
Post Box No. 113, Gandhidham,
Kutch, Gujarat-370 201

...Appellant

VERSUS

CCE - Kutch (gandhidham)

Central Excise & Service Tax Commissionerate
Central Excise Bhavan, Plot no. 82, Sector 8,
Gandhidham (Kutch) - Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri R.K. Agarwal, Superintendent (AR) appeared for the Respondent

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

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

DATE OF HEARING: 02.04.2025

DATE OF DECISION: 02.04.2025

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 11254 of 2017.

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

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

Neha