

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

REGIONAL BENCH - COURT NO. 3

**EXCISE Appeal No. 10146 of 2020-DB**

[Arising out of Order-in-Original/Appeal No DMN-EXCUS-000-COM-019-19-20 dated 25.09.2019 passed by Commissioner of Central Excise, Customs and Service Tax-DAMAN]

**Commissioner of Central Excise & ST, Daman**

**.... Appellant**

3rd Floor, Adarsh Dham Building,  
Vapi-Daman Road, Vapi

*VERSUS*

**Shri Rajeshwar R Dubay**

**.... Respondent**

Pankaj Shipping And Transport Co. Room No. 2, First  
Floor, Sethi Mansion, 12, Kumptha Street, Ballard  
Estate, Mumbai, Maharashtra-400001.

**APPEARANCE :**

Shri Prabhat K. Rameshwaram, Addl. Commissioner for the Appellant- Revenue  
Shri JC Patel & Shri Rahul Gajera Advocates for the Respondent-Assessee

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)  
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

DATE OF HEARING: 24.01.2023

DATE OF DECISION: 14.03.2023

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 10151 of 2020.

**(RAMESH NAIR)  
MEMBER (JUDICIAL)**

**(RAJU)  
MEMBER (TECHNICAL)**

Mehul