

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 13216 of 2014

[Arising out of OIO-RAJ-EXCUS-000-COM-06-14-15 Dated-28/05/2014 passed by Commissioner of Central Excise-RAJKOT]

Anand C Patel

3-4, Sidhdharth Tenement,
Opposite Satya Sai School,
Jamnagar, Gujarat

....Appellant

VERSUS

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

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

....Respondent

APPEARANCE:

Shri. P. V. Sheth, Advocate for the Appellant

Shri. G. Kirupanandan, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 13.03.2023
DATE OF DECISION:13.03.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 12442 of 2014.

**(RAJU)
MEMBER (TECHNICAL)**

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