

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

REGIONAL BENCH – COURT NO. 01

**Excise Appeal No. 11452 of 2015**

[Arising Out Of OIO-SIL-EXCUS-000-COM-031-14-15 Dated- 14/05/2015 passed by the Commissioner of Central Excise, Customs and Service Tax-SILVASA)

**Sailesh Desai**

Director, Sun Pharmaceutical Industries Limited.,  
Survey No. 259/15, Silvassa  
Dadra & Nagar Haveli

**.....Appellant**

**VERSUS**

**C.C.E & S.T.-Silvasa**

Commissioner Central Excise, Customs & Service Tax,  
Silvassa, 4th floor, Adarsh Dham Building, Vapi Daman Road Vapi  
Opp. Old Town Police Station, VAPI, Gujarat

**.....Respondent**

**APPEARANCE:**

Shri. A.B. Nawal, Cost Accountant for the Appellant  
Shri. Rajesh R Kurup, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 06.03.2025  
DATE OF DECISION: 05.05.2025

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11451 of 2015.

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

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

Prachi