

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD
REGIONAL BENCH - COURT NO. 3**

CUSTOMS Appeal No. 13038 of 2018-DB

[Arising out of Order-in-Appeal No CCESA-SRT-APPEALS-PS-326-327-2018-19 dated 31.08.2018 passed by Commissioner (Appeals) Excise, Customs and Service Tax-SURAT-I]

Nagendra Singh

Authorised Signatory, M/s. Sterling Generators
Pvt. Limited Survey No 59, 343/1, Village-
Kala, Kherdi, Khanvel, SILVASSA
DADRA & NAGAR HAVELI

.... Appellant

VERSUS

Commissioner CGST & Central Excise, Surat

Surat Commissionerate
3rd Floor, Magnnus Mall, Althan Bhirad, Canal Road,
Near Atlantas Shopping Mall, Althan, Surat -395017

.... Respondent

APPEARANCE :

Shri Manish Jain, Advocate for the Applicant
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. S.V. SINGH, MEMBER (TECHNICAL)

DATE OF HEARING : 28.04.2025

DATE OF DECISION: 26.06.2025

MR. S V SINGH :

The appeal disposed of. For order, see order of date in Customs
Appeal No. 10027 of 2019.

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

(S V Singh)
Member (Technical)