

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

REGIONAL BENCH : COURT NO. 1

**EXCISE Appeal No. 10703 of 2022-DB**

[Arising out of OIA-RAJ-EXCUS-218-227-APP-2022 dated 28.07.2022 passed by  
Commissioner, Central Excise, Customs and Service Tax-RAJKOT]

**SHIRISH HIMATLAL THORIYA**

...Appellant

PARTNER MS COMMANDER CERAMICS INDUSTRIES 8A NATIONAL  
HIGHWAY OPP 132 KV GEB STATION LALPUR  
MORBI, GUJARAT- 363642

*VERSUS*

**Commissioner of C.E. & S.T.-RAJKOT**

...Respondent

CENTRAL EXCISE BHAVAN,  
RACE COURSE RING ROAD...INCOME TAX OFFICE,  
RAJKOT, GUJARAT- 360001

**APPEARANCE:**

Shri P D Rachchh, Advocate & Shri Parth Rachchh, Advocate appeared for the  
Appellants

Shri R R Kurup, Superintendent (AR) appeared for the Respondent

**CORAM:**

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

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

DATE OF HEARING: 06.10.2025

DATE OF DECISION: 20.11.2025

The appeal is disposed of. For order, see order of date in Excise Appeal  
No.10153 of 2022-DB

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

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