

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

REGIONAL BENCH : COURT NO. 1

EXCISE Appeal No. 10226 of 2022-DB

[Arising out of OIA-RAJ-EXCUS-000-APP-072-078-2021-22 dated 03.02.2022 passed by Commissioner, Central Excise, Customs and Service Tax-RAJKOT]

PRAKASHBHAI G GODHAVIYA

...Appellant

PARTNER BEJ CERAMIC BEHIND LALPAR 220 KVA SUB STATION 8-A
NATIONAL HIGHWAY BEHIND LALPUR 220 KVA SUBSTATION AT NEW
JAMBUNDIYA MORBI
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)**

Bharvi