

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

REGIONAL BENCH : COURT NO. 1

**EXCISE Appeal No. 10227 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]

**PRASHANT V PATEL**

...Appellant

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