

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

REGIONAL BENCH : COURT NO. 1

**EXCISE Appeal No. 10466 of 2022-DB**

[Arising out of OIA-RAJ-EXCUS-000-APP-044-052-2022 dated 20.05.2022 passed by  
Commissioner, Central Excise, Customs and Service Tax-RAJKOT]

**HASMUKHBAHI H BHORANIYA**

...Appellant

PARTNER MS PERFECT CERAMICS C/O ANURADHA HARDWARE SAVSAR  
PLOT MAIN ROAD RAM CHOWK  
MORBI, GUJARAT-363641

*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 )**