

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

REGIONAL BENCH : COURT NO. 1

EXCISE Appeal No. 10570 of 2022-DB

[Arising out of Order-in-Original/Appeal No RAJ-EXCUS-000-APP-083-092-2022 dated 31.05.2022 passed by Commissioner, Central Excise, Customs and Service Tax-RAJKOT]

BHAVNABEN N FEFAR

...Appellant

EX PARTNER MS OMEX CERAMICS OLD GHUNTU ROAD OPP SONA
CERAMIC MORBI, GUJARAT-363642

VERSUS

C.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)**