

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

REGIONAL BENCH : COURT NO. 1

EXCISE Appeal No. 10994 of 2022-DB

[Arising out of OIA-RAJ-EXCUS-000-APP-281-282-2022 dated 07.09.2022 passed by
Commissioner, Central Excise, Customs and Service Tax-RAJKOT]

GHANSHYAMBHAI M DHORIYANI

...Appellant

EX DIRECTOR MS FRESCO CERAMIC PVT LTD
SURVEY NO 6000/4P1 NEAR ZEALTOP GRANITO OLD GHUNTU ROAD
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)**