

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

**Excise Appeal No. 296 of 2012**

(Arising out of Order-in-Appeal No. CS/328-329/SURAT-II/2011 dated 27.12.2011  
passed by Commissioner –(Appeals)-Surat-I)

**Nakoda Textiles Industries Ltd.**

Plot No. 1 & 12 & 16, Village-karanj, Tal Mandvi  
Surat-Gujarat

**...Appellant**

*VERSUS*

**C.C.E.-S.T.-Surat-II**

New Central Excise Building,  
Opp. Chowk Bazar, Surat,  
Gujarat-395001

**...Respondent**

**APPEARANCE:**

Shri S. Suriyanarayanan, Advocate appeared for the Appellant  
Shri Himanshu Nachane, Superintendent (AR) appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)  
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER(TECHNICAL)**

DATE OF HEARING: 03.12.2025  
DATE OF DECISION: 03.12.2025

The appeal is disposed of. For order see Excise Appeal No. 1408 of  
2011.

**(SOMESH ARORA)  
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)  
MEMBER (TECHNICAL)**

Neha