

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 13134 of 2014 - DB

(Arising out of OIO-AHM-EXCUS-003-COM-069-13-14 dated 31/03/2014 passed by
Commissioner of Central Excise-AHMEDABAD-I)

Roshanlal Gupta & Sons Pvt Ltd

P B No. 7638, Plot No. 09, Ganesh Plot Owners Association,
Ramchandra Lane Extension, Kanchpada, Malad, W,
MUMBAI, MAHARASHTRA

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Ahmedabad-III

CUSTOM HOUSE... 2ND FLOOR,
OPP. OLD GUJARAT HIGH COURT, NAVRANGPURA,
AHMEDABAD, GUJARAT-380009

.....Respondent

APPEARANCE:

Shri P M Dave, Advocate, Shri Dhaval Shah, Advocate & Shri Parth Rachchh,
Advocate appeared for the Appellants

Shri Girish Nair, Assistant Commissioner (AR) appeared for the Respondent

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

DATE OF HEARING: 12.08.2025

DATE OF DECISION: 08.12.2025

The appeal is disposed of. For order, see order of date in Customs
Appeal No.12564 of 2014-DB

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

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