

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

REGIONAL BENCH-COURT NO. 1

**Excise Appeal No. 12946 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,  
Ramhandra Lane Extension, Kanchpada, Malad, W,  
MUMBAI, MAHARASHTRA,

**.....Appellant**

*VERSUS*

**COMMISSIONER OF CGST & CENTRAL EXCISE –  
CGST & Central Excise Vadodara I**

Central GST Building, Race Course Circle,  
Vadodara, Gujarat-390007

**.....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 )**