

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

REGIONAL BENCH-COURT NO. 1

EXCISE Appeal No. 12784 of 2018-DB

(Arising out of Order in Appeal No. CCESA-SRT-APPEALS-PS-130-2018-19 dated 12/07/2018 passed by the Commissioner (Appeals), CGST & Central Excise-Surat)

Art Luminaires

Survey No. 377/1 (16),
1st Floor, Char Rasta,
Zari Cause Way Road,
Nani Daman, Daman

.....Appellant

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE -DAMAN**

5th Floor GST Bhavan,
RCP Compound,
Vapi, Valsad,
Gujarat- 396191

.....Respondent

APPEARANCE:

Shri Manish Jain, Advocate (Proxy) for the Appellant
Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

CORAM:

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

FINAL ORDER NO. _____

DATE OF HEARING/DECISION :10.12.2025

SOMESH ARORA

The appeal is disposed of. For order, see order of date in Excise Appeal No. 12783 of 2018.

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)