

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

REGIONAL BENCH-COURT NO. 2

Excise Appeal No. 11859 of 2013- DB

(Arising out of OIO-41-42-COMMISSIONER-2013 dated 22.03.2013 passed by the Commissioner, Central Excise-Ahmedabad-I Commissionerate)

NAYARA ENERGY LIMITED

.....Appellant

P.O. Box No. 24,
Jamnagar, Gujarat

VERSUS

Commissioner of C.E. & S.T.-RAJKOT

.....Respondent

Central Excise Bhavan,
Race Course Ring Road,
Rajkot, Gujarat-360001

APPEARANCE:

Shri Vishal Agarwal, Mrs. Dimple Gohil and Shri Ambarish Pandey, Advocates
appeared for the appellant

Shri Rajesh K Agarwal, Superintendent (AR) appeared for the department

CORAM:

HON'BLE MEMBER (JUDICIAL), DR. AJAYA KRISHNA VISHVESHA

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

DATE OF HEARING: 18.09.2025

DATE OF DECISION: 22.01.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No.13948 of 2013-DB

**(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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

Bharvi