

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 01

Excise Appeal No. 10178 of 2022

[Arising Out Of OIA-CCESA-SRT-APPEAL-PV-055-056-2021-22 Dated- 29/12/2021 passed
Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

SHRI K G UNNIKRISHNAN

General Manager Cum Authorised Signatory
Ms Smita Conductors Ltd Survey No 8 Khutali
Silvassa, Ut D And N H

.....Appellant

VERSUS

C.C.E. & S.T.-DAMAN

3rd Floor...Adarsh Dham Building,
Vapi-Daman Road, Vapi Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

.....Respondent

APPEARANCE:

Shri. Vipul Khandhar, CA for the Appellant
Shri.Himanshu Nachane, Superintendent, (AR) for the Respondent

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

DATE OF HEARING: 13.02.2026
DATE OF DECISION: 13.02.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 10177 of 2022.

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi