

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

REGIONAL BENCH-COURT NO. 2

EXCISE Appeal No. 11545 of 2016- DB

(Arising out of OIO-SUR-EXCUS-001-COM-002-16-17 dated 18/07/2016 passed by the Commissioner, CGST and Central Excise & Service Tax-SURAT-I)

Jigneshbhai G Panseriya Direct

.....Appellant

Nutema Life Care Pvt Ltd.
Plot No. 10, Navagam Udyog Nagar,
N.h 8, Kamrej
Surat, Gujarat

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE –
CGST & Central Excise Surat**

.....Respondent

New Central Excise Building, Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat- 395001

APPEARANCE:

Shri Sunay P Jariwala, Chartered Accountant for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

CORAM:

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

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

DATE OF HEARING: 04.09.2025
DATE OF DECISION: 02.03.2026

SATENDRA VIKRAM SINGH

The appeal is disposed of. For order, see order of date in Excise Appeal No. 11546 of 2016.

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

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