

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

REGIONAL BENCH – COURT NO. 01

Excise Appeal No. 10276 of 2023

(Arising out of OIA-DMN-EXCUS-000-COM-007-22-23 Dated-14/02/2023 passed by the Commissioner of Central Excise, Customs and Service Tax-DAMAN)

SHRI AJAY KUMAR GUPTA

Employee Ex General Manager Of Ms Metal Link Alloys Ltd
36ab Nirdhar Sadan Mugbhat X Lane Girgaum
Mumbai, Maharashtra

.....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. Vijay Sejpal, Advocate for the Appellant

Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

DATE OF HEARING:26.03.2026
DATE OF DECISION:26.03.2026

The appeal is disposed of. For order, see order of date in Excise Appeal No. 10275 of 2023.

(SOMESH ARORA)
MEMBER (JUDICIAL)