

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

REGIONAL BENCH-COURT NO. 1

Excise Appeal No. 10961 of 2017- DB
(E/CROSS/10521/2017)

(Arising out of OIO-SIL-EXCUS-000-COM-063-068-16-17 dated 30/12/2016 passed by Commissioner, Central Excise, Customs and Service Tax-SILVASA)

**COMMISSIONER OF CGST &
CENTRAL EXCISE – Daman**

GST Bhavan, RCP Compound Vapi-Daman Road,
Vapi -396191

.....Appellant

VERSUS

Filatex India Limited

Survey No. 274, Demni Road,
Dadra, Dadra Nagar Haveli (UT)

.....Respondent

APPEARANCE:

Shri Rajesh Nathan, Assistant Commissioner (AR) for the Appellant

Shri Prakash Shah, Sr. Advocate, Shri Mohit Raval, Advocate for the Respondent

CORAM:

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

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

DATE OF HEARING: 18.12.2025

DATE OF DECISION: 22.04.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No.10960 of 2017-DB

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

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