

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

REGIONAL BENCH – COURT NO. 01

Excise Appeal No. 10082 of 2019

[Arising Out Of Order in Appeal CCESA-SRT-APPEAL-PS-498-518-2018-19 Dated- 30/10/2018 passed by the Commissioner (Appeals) CGST and Central Excise, Appeals Commissionerate, Surat)

Bharat Ship Breakers Corporation

Plot No. 63, Ship Breaking Yards, Alang,,,
BHAVNAGAR, GUJARAT

.....Appellant

VERSUS

C.C.E & S.T-Daman

3rd Floor...Adarsh Dahan Building,
Opp.Vapi Town Police Station., In, 396191, Daman

....Respondent

APPEARANCE:

None (request on merits) for the Appellant

Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 13.07.2026
DATE OF DECISION: 13.07.2026

The appeal is disposed of. For order, see order of date in Excise Appeal No. 13139 of 2018.

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

Prachi