

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD**

**REGIONAL BENCH, COURT NO. 2**

**EXCISE APPEAL NO. 10756 OF 2023**

[Arising out of BHV-EXCUS-000-APP-275-276-2023 dated 22/08/2023 passed by  
Commissioner (Appeals), Rajkot]

**HEMANT R VORA**

Director K B Ispat Pvt Ltd  
Tirupati House, Plot No. 93/Arpita,  
Geeta Chowk, Bhavnagar -364001

**Appellant**

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND SERVICE  
TAX-CGST & CENTRAL EXCISE BHAVNAGAR**

Siddhi Sadan, Plot No. 67-76/B-1,  
Narayan Upadhyay Marg,  
Bhavnagar-364 001

**Respondent**

**Appearance:**

Shri P D Rachchh, Advocate for the Appellant  
Shri Sarjeet Kumar, Superintendent (AR) for the Respondent

**CORAM:**

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

Date of Hearing : 06/01/2026

Date of Decision : 06/07/2026

The appeal is disposed of. For order, see order of date in Excise Appeal  
No. 10757 of 2023.

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