

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

REGIONAL BENCH – COURT NO. 01

Excise Appeal No. 10104 of 2023

[Arising out of OIA No.RAJ-EXCUS-000-APP-150-TO-159-2022 dated 04.07.2022 passed by
The Commissioner (Appeals), GST & Central Excise, Rajkot]

SHRI A B PATEL

.....Appellant

Partner of M/S. Opal Ceramic Industries
8-A National Highway, Makansar, Morbi,
Gujarat-363642.

VERSUS

Commissioner of Central Excise & Service Tax-Rajkot Respondent

Central Excise Bhavan, Race Course Ring Road
Income Tax Office, Rajkot, Gujarat-360001

APPEARANCE:

Shri.Vikas Mehta, Consultant for the Appellant
Shri. P Ganesan, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 01.07.2026
DATE OF DECISION: 21.07.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 10100 of 2023.

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi