

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

REGIONAL BENCH-COURT NO. 1

Excise Appeal No. 11638 of 2017

(Arising out of OIO-SUR-EXCUS-001-COM-071-16-17 Dated 20/02/2017 passed by
Commissioner of Central Excise & Service Tax -SURAT-I)

Shri Sakir I Motanwala

Proprietor Of M/s Motan Enterprises
Masjid Building, Surat-kamrej Road,
Village- Laskana Taluka-kamrej
Surat, Gujarat

.....Appellant

VERSUS

**COMMISSIONER OF CGST &
CENTRAL EXCISE- SURAT**

NEW CENTRAL EXCISE BUILDING,
OPP. GANDHI BAUG, CHOWK BAZAR,
SURAT-395001

.....Respondent

APPEARANCE:

Shri Paritosh Gupta, Advocate for the Appellant
Shri R K Agarwal, Superintendent (AR) for the Respondent

CORAM:

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

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

DATE OF HEARING /DECISION: 31.07.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No. 11637 of 2017.

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

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