

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

REGIONAL BENCH-COURT NO. 2

Excise Appeal No. 10075 of 2019- DB

(Arising out of Order in Appeal VAD-EXCUS-002-APP-352-2018-19 dated 14/09/2018 passed by Commissioner (Appeals), CGST & Central Excise, Vadodara)

ATC TIRES PRIVATE LIMITED

.....Appellant

D III, 23 and 23A, Dahej Industrial Estate,
Tal. Vagra, Bharuch-392130, Gujarat

VERSUS

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-VADODARA-II**

.....Respondent

1st Floor, Room No. 101,
New Central Excise Building,
Vadodara, 390023, Gujarat

APPEARANCE:

Shri Jigar Shah, Advocate appeared for the Appellant

Shri A R Kanani, Superintendent (AR) appeared for the Respondent

CORAM:

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

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

DATE OF HEARING: 20.02.2026

DATE OF DECISION: 19.08.2026

The appeal is disposed of. For order, see order of date in Excise Appeal
No.12756 of 2019-DB

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

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

Bharvi