

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH, COURT NO. III

EXCISE APPEAL NO. 52298 OF 2019

[Arising out of the Order-in-Original No. UDZ-EXCUS-000-COM-0075-18-19 dated 26/02/2019 passed by Commissioner, Central Excise & CGST Commissionerate, Udaipur.]

**M/s The India Cements Ltd.,
Formerly M/s Trinetra Cement Ltd.**

...Appellant

Village – Vajwana,
District – Banswara – 327 025.

Versus

**The Commissioner,
Office of the Commissioner – CGST.**

...Respondent

142-B, Hiran Magri, Sector – 11,
Udaipur (Rajasthan).

APPEARANCE:

Ms. Asmita Singh, Advocate for the appellant.
Shri Sanjay Kumar Singh, authorized representative for the
Department

CORAM:

**HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)**

**DATE OF HEARING : 08.02.2023
DATE OF DECISION : 18.04.2023**

P.V. SUBBA RAO

The appeal is partly allowed. For order see order of date in
Excise Appeal No. 51610 of 2019.

(Order pronounced in Court on 18/04/2023.)

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

**(BINU TAMTA)
MEMBER (JUDICIAL)**