

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

REGIONAL BENCH - COURT NO.I

Excise Appeal No.168 of 2012

(Arising out of Order-in-Original No. 19 & 20/ Commissioner/2011 dated 18.08.2011 passed by Commissioner, Central Excise and Service Tax Kanpur)

M/s Hi-Choice Collections Pvt. Ltd.,
(53/10, Nayaganj, Kanpur-208001)

.....Appellant

VERSUS

Commissioner of Central Excise &

Service Tax, Kanpur

....Respondent

(117/7, Sarvodaya Nagar, Kanpur-208005)

APPEARANCE:

Shri Atul Gupta, Advocate for the Appellant

Shri A.K. Choudhary, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 13 March, 2024
DATE OF PRONOUNCEMENT : 15 July, 2024

This appeal is allowed. For order, see order of date in
Excise Appeal No.167 of 2012.

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

akp