

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

REGIONAL BENCH - COURT NO.I

Excise Appeal No.70162 of 2019

(Arising out of Order-in-Appeal No.598-599-CE/APPL/LKO/2018 dated 18.12.2018 passed by Commissioner (Appeals) Customs, GST & Central Excise, Lucknow)

Shri Ram Niwas Gupta, Director

.....Appellant

VERSUS

Commissioner of Central Excise, Agra

....Respondent

APPEARANCE:

Shri Nishant Mishra, Advocate & Ms. Parinita Gupta, Advocate for the Appellant

Shri Manish Raj, Authorized Representative for the Respondent

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

DATE OF HEARING : 10.04.2024
DATE OF DECISION : 01.08.2024

The appeal is allowed. For order, see order of date in Excise Appeal No.70204 of 2019.

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

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

LKS