

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

REGIONAL BENCH - COURT No. I

**Excise Appeal No.70131 of 2021**

(Arising out of Order-in-Original No.12/Pr. COMM.R./EX/NOIDA/2020-21 dated 03/07/2020 passed by Commissioner of Central Goods & Service Tax, Noida)

**Mr. Pramod Ahuja,**

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise &  
CGST, Noida**

**....Respondent**

**APPEARANCE:**

Shri Prabhat Kumar, Advocate for the Appellant

Shri Manish Raj, Authorised Representative for the Respondent

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

DATE OF HEARING : 07 January, 2025  
DATE OF DECISION : 07 January, 2025

This appeal is allowed. For order, see order of the date in  
Excise Appeal No.70005 of 2021.

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

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