

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

REGIONAL BENCH - COURT NO.I

Excise Early Hearing Application No.70079 of 2025

(On behalf of the Appellant)

In

Excise Appeal No.70196 of 2024

(Arising out of Order-in-Appeal No. 456-457-ST-ALLD-2022, dated 22/09/2022 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Allahabad)

M/s R K Gupta, Director

.....Appellant

(49 Govt. Industrial Estate, Kalpi Road
Fazalganj, Kanpur Nagar
Uttar Pradesh 208005)

VERSUS

Commissioner, CGST & Central Excise, Kanpur

....Respondent

(117/7, Sarvodya Nagar.

Kanpur Nagar, Uttar Pradesh 208005)

**CORAM: HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 04.03.2025

DATE OF DECISION : 04.03.2025

The appeal is allowed. For order, see order of date in
Excise Appeal No.70194 of 2024.

Sd/-

**(AJAY SHARMA)
MEMBER (JUDICIAL)**

Sd/-

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

Nihal