

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

REGIONAL BENCH - COURT NO.I

Excise Appeal No.70500 of 2020

(Arising out of Order-in-Original No.23/Pr. COMMR/EX/NOIDA/2020-21 dated 10.09.2020 passed by the Principal Commissioner of Central Goods & Services Tax, Noida)

Shri Manoj Kumar Tayal, Director

.....Appellant

VERSUS

Commissioner of CGST, Noida

....Respondent

APPEARANCE:

Shri Nishant Mishra, Advocate for the Appellant

Shri Santosh Kumar, Authorized Representative for the Respondent

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

DATE OF HEARING : 18.02.2025
DATE OF DECISION : 19.05.2025

The appeal is allowed. For order, see order of date in
Excise Appeal No.70499 of 2020.

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

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

LKS