

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

REGIONAL BENCH - COURT NO.I

Excise Appeal No.70640 of 2025

(Arising out of Order-in-Original No.02/Commr./C. Ex/NOIDA/2025 dated 18.06.2025 passed by Commissioner of CGST, Noida)

Shri Sanjiv Kumar, Manager

.....Appellant

VERSUS

Commissioner of CGST, Noida

....Respondent

APPEARANCE:

Shri Abhinav Kalra, Chartered Accountant & Shri Nishant Mishra,
Advocate for the Appellant

Dr. Raju Sakthivel, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 04.08.2025
DATE OF PRONOUNCEMENT : 06.08.2025

The appeal is allowed. For order, see order of date in
Excise Appeal No.70638 of 2025.

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

**(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)**

LKS