

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

REGIONAL BENCH - COURT No.II

Excise Appeal No.70392 of 2019

(Arising out of Order-in-Original No.21-25/Commr/VNS/2019 dated 14/02/2019 passed by Commissioner of Central Excise & CGST, Varanasi)

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

.....Appellant

(9-Maqbool Alam Road, Varanasi)

VERSUS

M/s Hindalco Industries Ltd.,

....Respondent

(Renukoot, Sonebhadra)

APPEARANCE:

Shri Santosh Kumar, Authorised Representative for the Appellant
Shri Atul Gupta, Advocate for the Respondent

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

DATE OF HEARING : 18 July, 2025
DATE OF DECISION : 18 July, 2025

This appeal filed by the revenue is dismissed. For order,
see order of the date in Excise Appeal No.70385 of 2019.

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

**(ANGAD PRASAD)
MEMBER (JUDICIAL)**

akp