

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

REGIONAL BENCH - COURT No. I

**Excise Appeal No.50662 of 2015**

(Arising out of Order-in-Original No.33/Commissioner/Hapur/2014-2015 dated 28/10/2014 passed by Commissioner of Customs, Central Excise & Service Tax, Hapur)

**Shri Kranti Kumar Chandrakar**

**.....Appellant**

*VERSUS*

**Commissioner of Customs, Central Excise & Service Tax,  
Hapur**

**.....Respondent**

**APPEARANCE:**

Shri A.P. Mathur, advocate for the Appellant

Shri P.K. Dubey, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 15 July, 2019  
DATE OF DECISION :15 July, 2019

The appeal is allowed. For order, see order dated 15 July, 2019 in Excise Appeal No.50661 of 2015.

Sd/-  
**(JUSTICE DILIP GUPTA)  
PRESIDENT**

Sd/-  
**(ANIL G. SHAKKARWAR)  
MEMBER (TECHNICAL)**