

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

REGIONAL BENCH - COURT No. I

Excise Appeal No.70569 of 2017-Division Bench

(Arising out of Order-in-Original No.09/COMMR./HPR/2017-18 dated 16/05/2017 passed by Commissioner of Customs, Central Excise & Service Tax, Hapur)

M/s Manish Kumar Gupta, ProprietorAppellant

VERSUS

Commissioner of Central Excise

& Service Tax, Hapur

....Respondent

APPEARANCE:

Shri Harbir Singh, Advocate for the Appellant

Shri Santosh Kumar Agarwal, Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing : 29 August, 2019

Date of Decision : 29 August, 2019

The appeal is disposed of. For order, see order of date in Excise Appeal No.70566 of 2017.

**Sd/-
(Archana Wadhwa)
Member (Judicial)**

**Sd/-
(Anil G. Shakkarwar)
Member (Technical)**

Lks