

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

REGIONAL BENCH – COURT NO.I

Excise Appeal No.70874 of 2018

(Arising out of Order-in-Appeal No.35/CE/Appeal/Audit/LKO/2018 dated 15/02/2018 passed by Commissioner (Audit), Central Goods & Service Tax And Central Excise, Lucknow)

Dy General Manager (Finance & Accounts),

Bharat Heavy Electricals Ltd.

.....Appellant

VERSUS

Commissioner (Audit) Goods &

Services Tax and Central Excise, LucknowRespondent

APPEARANCE:

Shri Z.U. Alvi, Advocate for Appellant

Shri Anupam Kumar Tiwari, Authorized Representative for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

DATE OF HEARING : 29 October, 2019

DATE OF DECISION : 29 October, 2019

The appeal is rejected. For order, see order of date in
Excise Appeal No.1164 of 2011.

(Dictated and Pronounced in open Court)

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