

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

REGIONAL BENCH - COURT No.II

**Excise Appeal No.70462 of 2020**

(Arising out of Order-in-Original No.16/Commissioner/G.B.Nagar/2019-20 dated 29/01/2020 passed by Commissioner of Central Tax & Central Excise, Noida)

**Mr. Dharmendra Kumar Gupta, .....Appellant**

(E-Square, Plot No.C2, Sector-96, Noida-201303)

*VERSUS*

**Commissioner of Central Excise &**

**CGST, Noida**

**....Respondent**

(3<sup>rd</sup> Floor, Wegmans Business Park,  
KP-III, Greater Noida-201306)

**APPEARANCE:**

None, for the Appellant

Shri Santosh Kumar, Authorised Representative for the Respondent

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

DATE OF HEARING : 16 October, 2025  
DATE OF PRONOUNCEMENT : 04 December, 2025

This appeal is allowed. For order, see order of the date  
in Excise Appeal No.70461 of 2020.

**(P. DINESHA)  
MEMBER (JUDICIAL)**

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