

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

REGIONAL BENCH - COURT NO.I

**Excise Appeal No.70621 of 2025**

(Arising out of Order-in-Appeal No.246/CE/ALLD/2024 dated 26.04.2024 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Allahabad)

**Shri Naresh Chandra Dwivedi, .....Appellant**

*VERSUS*

**Commissioner of Central Excise &  
CGST, Kanpur .....Respondent**

**APPEARANCE:**

Shri Nishant Mishra, Advocate for the Appellant  
Smt. Chitra Srivastava, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)**

DATE OF HEARING : 19.08.2025  
DATE OF PRONOUNCEMENT : 09.12.2025

The appeal is allowed. For order, see order of date in  
Excise Appeal No.70721 of 2019.

LKS

**Sd/-  
(P. K. CHOUDHARY)  
MEMBER (JUDICIAL)**