

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

REGIONAL BENCH

EXCISE Appeal No. 51519 of 2014

(Arising out of Order-in-Original No. 16/COMMR/GZB/2013-14 dated 29.11.2013 passed by Commissioner (Appeals), Central Excise & Central Goods and Service Tax, Ghaziabad)

Sh. R.K. Gupta

Guldhar, Meerut Road,
Ghaziabad

...Appellant

Versus

**Commissioner of Customs,
Central Excise & Central GST, Ghaziabad**

CGO Complex-II, Kamla Nehru Nagar
Ghaziabad, U.P.

....Respondent

APPEARANCE:

Mr. B.L. Narsimhan and Mr. Dhruv Tiwari, Advocate for the
appellant

Mr. Amit Bharadwaj, Authorised Representative for the Respondent

**CORAM : HON'BLE Mr. Ashok Jindal, MEMBER (JUDICIAL)
HON'BLE Mr. P. Anjani Kumar, MEMBER (TECHNICAL)**

Date of Hearing/Decision: **9.3.2022**

ORDER

The appeal is allowed. For order see order of date in Excise
appeal no. 51518 of 2014.

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**