

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60525 of 2023

[Arising out of Order-in-Appeal No.LUD-EXCUS-001-APP-369-370-2023 dated 25.05.2023 passed by the Commissioner (Appeals), CGST, Ludhiana]

Shri Jiwan Kumar

.....Appellant

M/s Regarl Alloys Pvt. Ltd.
Vill. Kumbh, Amloh Road, Mandi
Gobindgarh Fatehgarh Sahib,
Punjab-141411

VERSUS

**Commissioner of CGST & Central Excise,
Ludhiana**

.....Respondent

GST Bhawan, F-Block, Rishi Nagar, Ludhiana,
Punjab-141001

APPEARANCE:

Shri Naveen Bindal, Advocate for the Appellant

Shri Narinder Singh, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

DATE OF HEARING: 20.02.2025

DATE OF DECISION: 20.02.2025

The appeal is allowed by way of remand. For order, see order of date in Excise Appeal No. 60523 of 2023.

**(S. S. GARG)
MEMBER (JUDICIAL)**