

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 564 of 2012

[Arising out of Order-in-Original No. 27/LDH/2011 dated 08.12.2011 passed by the Commissioner of Central Excise, Ludhiana]

M/s Nimisha Knits

Campa Cola Lane, Dhandari Kalan, Ludhiana-141014

.....Appellant

VERSUS

**Commissioner of Central Excise,Respondent
Ludhiana**

Central Excise House, F-Block, Rishi Nagar, Ludhiana,
Punjab- 141001

APPEARANCE:

Shri Sudhir Malhotra, Advocate for the Appellant

Shri Anurag Kumar and Shri Ravinder Jangu, Authorized Representatives
for the Respondent

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

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 28.04.2025

DATE OF DECISION: 30.04.2025

The appeal is allowed. For order, see order of date in Excise
Appeal No. 562 of 2012.

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

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