

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60589 of 2023

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-LDH-APP-112&113/2022-23 dated 28.03.2023 passed by the Commissioner of Centrl Excise and ST,(Appeals), Chandigarh]

M/s B D Gupta and Sons

Motia Khan, Mandi, Gobindgarh, Fatehgarh Sahib
Punjab-141411

.....Appellant

VERSUS

**Commissioner of Central Excise and
Service Tax, Ludhiana**

Central Excise house, Ludhiana
Punjab-141001

.....Respondent

APPEARANCE:

Shri Aman Garg, Advocate for the Appellant

Shri Harish Kapoor, Authorized Representative for the Respondent

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

DATE OF HEARING: 14.05.2025
DATE OF DECISION: 14.05.2025

ORDER

Appeal is allowed. For order, see order of date passed in Excise
Appeal No. 60582 of 2023.

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