

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60242 of 2016

[Arising out of Order-in-Appeal No. 59/CE/Appeal-II/Delhi/2016 dated 30.03.2016
passed by the Commissioner (Appeals-II), Central Excise, Gurgaon]

**Commissioner of Central Goods & Service
Tax, Gurugram**

Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

.....Appellant

VERSUS

Hero Moto Corp Ltd

37 KM Stone, Delhi-Jaipur Highway,
Sector 33, Gurugram, Haryana 122001

.....Respondent

APPEARANCE:

Mr. Siddharth Jaiswal and Mr. Shantanu Kumar Meena, Authorized
Representatives for the Appellant

Mr. Srinivas Kotni and Mr. Akshay Kumar, Advocates for the Respondent

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

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

DATE OF HEARING: 22.07.2025
DATE OF DECISION: 22.07.2025

Appeal is dismissed. For order, see order of date passed in
Excise Appeal No. 60109 of 2016.

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

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