

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH.
REGIONAL BENCH, COURT NO. 1**

EXCISE APPEAL NO. 60108 of 2013

[Arising out of Order-in-Appeal No. JAL-EXCUS-000-APP-047 to 048-13-14 dated 31.07.2013 passed by the Commissioner(Appeals), Central Excise and CGST, Chandigarh-II]

M/s Nectar Lifesciences Ltd.

...Appellant

Village Saidpura, Barwala Road,
Derabassi-140 507.

Versus

Commissioner of Central Excise

...Respondent

Plot No. 19, Central Revenue Building,
Sector 17-C, Chandigarh.

Appearance:

Shri Sudhir Malhotra, Advocate for the appellant.

Ms. Amita Gupta, Authorised Representative for the respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

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

Date of Hearing: 07.07.2025

Date of Decision: 31.07.2025

BINU TAMTA:

The appeal is, accordingly allowed. For order, see order of date in
Excise Appeal No.2840 of 2011.

**(BINU TAMTA)
MEMBER (JUDICIAL)**

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