

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60392 of 2017

[Arising out of Order-in-Original No. 12-13/CE/CHD-II/2017 dated 14.02.2017
passed by the Commissioner of Central Excise, Chandigarh]

M/s Rail Coach Factory
Kapurthala, Punjab 144602

.....Appellant

VERSUS

**Commissioner of Central Excise,
Ludhiana**
GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

Shri Sudhir Malhotra and Ms. Kanika Malhotra, Advocates for the Appellant
Shri Aniram Meena and Ms. Amita Gupta, 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: 16.09.2025
DATE OF DECISION: 23.09.2025

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 50086 of 2014.

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

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