

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 792 of 2012**

[Arising out of Order-in-Original No. 29/DM/ADJN/CE/2011-2012 dated 09.01.2012  
passed by the Commissioner of Central Excise, Delhi-IV, Faridabad]

**Shri P. K. Bansal**

**.....Appellant**

CFO of M/s Action Construction Equipment Ltd  
(Spare Part Division)  
25<sup>th</sup> Mile-Stone, Delhi-Mathura Road,  
Jajru Road, Ballabhgarh,  
Faridabad, Haryana 121004

*VERSUS*

**Commissioner of Central Excise, Goods &  
Service Tax, Faridabad**

**.....Respondent**

GST Bhawan, New CGO Complex, NH IV,  
NIT, Faridabad, Haryana 121001

**APPEARANCE:**

Ms. Krati Singh and Mr. Aman Singh. Advocates for the Appellant

Mr. Siddharth Jaiswal and Mr. Narinder Singh, 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/ DECISION: 22.09.2025

Appeal is allowed. For order, see order of date passed in Excise  
Appeal No. 791 of 2012.

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

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