

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60209 of 2021

[Arising out of Order-in-Appeal No. APPL-PKL-COMMR-84-85/2020-21 dated 09.03.2021 passed by the Commissioner (Appeals), CGST, Panchkula]

Rakesh Jain

.....Appellant

Director of M/s Galzn Wire Private Limited
Near IDC, Delhi-Hisar Road,
Hisar, Haryana 125005

VERSUS

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

.....Respondent

2nd Floor, Pacific City Centre,
Near Jaat Bhawan, Delhi-Rohtak Road,
Rohtak, Haryana – 124001

APPEARANCE:

Mr. Aman Garg, Advocate for the Appellant

Mr. Kanish Saini, Authorized Representative for the Respondent

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

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

DATE OF HEARING/DECISION: 24.09.2025

Appeal is allowed. For order, see order of date passed in Excise Appeal No. 60156 of 2021.

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

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