

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 61265 of 2018

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-462-17-18 dated 22.03.2018 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

M/s Pearl Drinks Ltd.

Phase-I, Industrial Complex, Bari
Brahmana, Jammu & Kashmir-181133

.....Appellant

VERSUS

**Commissioner of Central Excise
And Service Tax, Jammu & Kashmir**

OB-32, Rail Head Complex,
Jammu & Kashmir-180012

.....Respondent

APPEARANCE:

Shri V.M. Doipohode, Advocate for the Appellant

Shri 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: 13.10.2025

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 53370 of 2015.

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

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