

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 59964 Of 2013

[Arising out of Order-in-Original No.37-38/LDH/2013 dated 08.08.2013 passed by the Commissioner of Central Excise, Ludhiana]

M/s Aarti International Limited

Unit-II, Uchi Manglo, P.O. Ramgarh,
Outside Octroi Post, Chandigarh Road,
Ludhiana, Punjab-141014

.....Appellant

VERSUS

**The Commissioner of Central Excise,
And Service Tax, Ludhiana**

GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

Shri Ajay Jain, Advocate for the Appellant
Shri Anurag Kumar and Shri Narinder Singh, Authorised Representatives
for the Respondent

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

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

DATE OF HEARING: 26.09.2025

DATE OF DECISION: 28.10.2025

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 59963 Of 2013.

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

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