

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60266 of 2016

[Arising out of Order-in-Original No. 19-24/CE/CHD-II/2016 dated 13.04.2016
passed by the Commissioner of Central Excise, Chandigarh-II]

Vinay Kumar, Ex-Partner

.....Appellant

M/s Om Sai Ram Industries
New Abadi, House No. 94, Near Water Tank,
Anandpur Road, Pathankot, Punjab

VERSUS

**Commissioner of Central Excise and
Service Tax, Chandigarh-II**

.....Respondent

Central Revenue Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

APPEARANCE:

Mr. Sudhir Malhotra, Advocate for the Appellant

Mr. Aniram Meena and Mr. Goverdhan Dass Bansal, 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: 18.07.2025

DATE OF DECISION: 13.11.2025

Appeal is allowed. For order, see order of date passed in
Excise Appeal No. 60265 of 2016.

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

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