

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60519 of 2016

[Arising out of Order-in-Appeal No. 176-177/CE/APPEAL-II/DELHI/2016 dated 26.07.2016 passed by the Commissioner (Appeals-II, Delhi), Central Excise, Gurgaon]

Delphi Automotive Systems Pvt Ltd

.....Appellant

Plot No. 240, Udyog Vihar, Phase I,
Gurugram, Haryana 122002

VERSUS

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

.....Respondent

Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

APPEARANCE:

Ms. Krati Singh with Mr. Aman Singh and Mr. Monarch Mittal, Advocates for
the Appellant

Mr. Shantanu Kumar Meena, 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: 23.07.2025

DATE OF DECISION: 21.11.2025

Appeal is allowed on limitation. For order, see order of date
passed in Excise Appeal No. 60237 of 2016.

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

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