

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 61842 of 2018

[Arising out of Order-in-Appeal No. APPL/CE/PKL/309-310/2017-18 dated 27.02.2018 passed by the Commissioner (Appeals), Central Excise & Service Tax, Panchkula.]

M/s Hindustan Engineering Enterprises
13, IDC Kunjpura Road, Karnal, Haryana-132001

.....Appellant

VERSUS

**Commissioner of Central Excise and
Service Tax, Ambala**

.....Respondent

Office of the Deputy Commissioner of Central Excise
and Service Tax, Ambala.
Division 26/625, Manav Chowk, Ambala, Haryana-
134003

WITH

**(ii) Excise Appeal No.61730 of 2018 [M/s Hindustan
Engineering Enterprises]**

[Arising out of Order-in-Appeal No. APPL/CE/PKL/239-240/2017 dated 30.01.2018 passed by the Commissioner (Appeals), Central Excise & Service Tax, Panchkula.]

**(iii) Excise Appeal No.61731 of 2018 [Malkoh Marketing
Pvt. Ltd.]**

[Arising out of Order-in-Appeal No. APPL/CE/PKL/309-310/2017-18 dated 27.02.2018 passed by the Commissioner (Appeals), Central Excise & Service Tax, Panchkula.]

**(iv) Excise Appeal No.61732 of 2018 [Malkoh Marketing Pvt.
Ltd.]**

[Arising out of Order-in-Appeal No. APPL/CE/PKL/239-240/2017 dated 30.01.2018 passed by the Commissioner (Appeals), Central Excise & Service Tax, Panchkula.]

APPEARANCE:

Shri Vikrant Kackria, 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)**

FINAL ORDER NO. 61730-61733/2025

DATE OF HEARING: 25.11.2025
DATE OF DECISION: 28.11.2025

P. ANJANI KUMAR :

These set of appeals have been filed by M/s Hindustan Engineering Enterprises (presently known as Hindustan Pumps & Electrical Engineering Pvt. Ltd.) against the impugned orders dated 30.01.2018, 22.02.2018 & 27.02.2018.

2. On scrutiny of the documents of the appellants, it appears to the Revenue that the appellants were clearing goods to their related company i.e M/s Malkoh Marketing Pvt. Ltd. at lower prices and that the valuation was required to be done under Rule 9 of Central Excise Valuation Rules 2000 as they are related in terms of Section 4 (1) (3) (b) (ii) of Central Excise Act, 1944 read with Section 2(41) of Companies Act, 1956; show cause notices were issued and were confirmed by the respective Orders-in-Original and upheld by the Orders-in-Appeal.

3. Shri Vikrant Kackria, learned Counsel for the appellants submits that the issue is no longer res integra as this Tribunal has held in respect of the appellants themselves, for the proceedings initiated for earlier period, that the appellants and their customers cannot be held to be related as alleged. He further submits that

Commissioner (Appeals) also, vide his order dated 29.01.2004, decided the issue in favour of the appellants.

4. Learned Authorized Representative for the Department reiterates the findings of the impugned orders.

5. Heard both sides and perused the records of the case. As submitted by the learned Counsel for the appellants, the issue is no longer res integra. We find that this Bench vide Final Order No.63235-63241/2018 dated 05.10.2018 held that the appellants and M/s Malkoh are not related. We further find that this Bench vide Final Order No.60685-60688/2024 dated 19.12.2004 followed the above cited decision.

6. In view of the above, we find that the issue is squarely covered by the above decision which are not reversed till date. Consequently, we allow all the appeals.

(Order pronounced in the open court on 28.11.2025)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)