

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No.61730 of 2018

[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.]

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

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)

DATE OF HEARING: 25.11.2025

DATE OF DECISION: 28.11.2025

The appeal allowed. For order, see order of date passed in
Excise Appeal No. 61842 of 2018.

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

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