

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No.61731 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 Malkoh Marketing Pvt. Ltd.**  
15, IDC Kunjpura Road, Karnal, Haryana-132023

**.....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)**