

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60744 of 2017

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-116-119/16-17 dated 31.05.2017 passed by the Commissioner (Appeals), CE & ST, Ludhiana]

M/s Arham Foods

52-A, Birpur Industrial Complex,
Bari Brahmana, Samba, J&K 181133

.....Appellant

VERSUS

**Commissioner of Central Excise & Service
Tax, Jammu & Kashmir**

OB-32, Rail Head Complex,
Jammu, J&K 180012

.....Respondent

APPEARANCE:

Mr. Gagan Kohli, Advocate for the Appellant

Mr. Varun Sharma, 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: 09.01.2026

DATE OF DECISION: 09.01.2026

Appeal is allowed. For order, see order of date passed in Excise
Appeal No. 60740 of 2017.

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

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