

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

REGIONAL BENCH - COURT NO. I

Excise Tax Appeal No. 52536 of 2015

[Arising out of Order-in-Appeal No. LUD-EXCUS-000-APP-355-14-15 dated 17.04.2015 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

M/s Thapar Ispat Ltd.

B-47, Phase-VII, Focal Point,
Ludhiana, Punjab-141010

.....Appellant

VERSUS

**Commissioner of Central Excise,
Ludhiana**

GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

Shri Sudeep Singh Bhangoo, Advocate for the Appellant

Shri Yashpal Singh, 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: 03.02.2026

DATE OF DECISION: 16.02.2026

The appeal is allowed. For order, see order of date passed in
Excise Tax Appeal No. 57201 of 2013.

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

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