

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60710 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-316-2018 dated 21.02.2018 passed by the Commissioner (Appeals), Central Goods & Service Tax ,Ludhiana]

Kandhari Beverages Pvt Ltd

Village- Nabipur, Fatehgarh Sahib,
Mandi Gobindgarh, Punjab-140406

.....Appellant

VERSUS

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

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

.....Respondent

APPEARANCE:

Ms. Krati Singh and Shri Monarch Mittal, Advocates for the Appellant
Shri Anurag Kumar and Ms. Amita Gupta, Authorized Representatives for
the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 23.02.2026
DATE OF DECISION: 09.03.2026

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 50938 of 2015.

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

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