

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60050 of 2020

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-173-2019-20 dated 15.11.2019 passed by the Commissioner (Appeals), Central Excise and Service Tax, Chandigarh]

M/s Zeto Engineers and Fabricators

Unit-II, Industrial Area, Phase-1, Chandigarh

.....Appellant

VERSUS

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

Plot No. 19, Central Revenue Building,
Sector-17C, Chandigarh-160017

.....Respondent

APPEARANCE:

Present for the Appellant : Shri Naveen Bindal and Shri Aman Garg,
Advocates

Present for the Respondent: Shri Aniram Meena and Shri G.D. Bansal,
Authorized Representatives

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

DATE OF HEARING/DECISION: 10.03.2026

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 60017 of 2020.

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