

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 1876 of 2012

[Arising out of Order-in-Appeal No. 129-137/BK/PKL/2012 dated 30.03.2012
passed by the Commissioner (Appeals), Central Excise, Delhi-III, Gurgaon]

Shri Jagan Nath Om Prakash

.....Appellant

VERSUS

**Commissioner of Central Excise,
Delhi-III**

.....Respondent

Plot No.36-37, Sector-32, Gurgaon,
Haryana-122021

APPEARANCE:

Shri Naveen Bindal, Advocate for the Appellant

Shri S.K. Meena, 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: 20.03.2026

DATE OF DECISION: 08.04.2026

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 1871 of 2012.

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

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