CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60156 of 2017

[Arising out of Order-in-Appeal No. 276/CE/DLH/2016 dated 06.12.2016 passed by the Commissioner (Appeals), Central Excise, New Delhi]

Commissioner of Central Excise Goods and Service Tax, Rohtak ......**Appellant**
2nd Floor, Pacific City Centre,
Opposite Shangrila Hotel
Rohtak, Haryana 124001

VERSUS

M/s Tej Ram Dharam Paul ......**Respondent**
Main road, Nathupur, Kundli,
Sonepat, Haryana - 131029

WITH

Excise Appeal No. 60668 of 2017

[Arising out of Order-in-Appeal No. 276/CE/DLH/2016 dated 06.12.2016 passed by the Commissioner (Appeals), Central Excise, New Delhi]

M/s Tej Ram Dharam Paul ......**Appellant**
Main road, Nathupur, Kundli,
Sonepat, Haryana - 131029

VERSUS

Commissioner of Central Excise Goods and Service Tax, Rohtak ......**Respondent**
2nd Floor, Pacific City Centre,
Opposite Shangrila Hotel
Rohtak, Haryana 124001

<u>APPEARANCE:</u>

Shri Ashwani Sharma, Advocate for the Assessee

Shri Aniram Meena and Shri Shantanu Kumar Meena, Authorized Representatives for the Revenue

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60347-60348/2026

DATE OF HEARING: 14.05.2026
DATE OF DECISION: 14.05.2026

P. ANJANI KUMAR:

Heard both sides. Both the Assessee and the Revenue submit that the issue involved in the present appeals stands settled by the Hon'ble Apex Court in the case of ***CCE, Ahmedabad vs. Urmin Products Pvt Ltd [2024 (388) ELT 418 (SC)]*** vide which the civil appeals filed by the Revenue have been disposed of; accordingly, both the Assessee and the Revenue seek to withdraw their appeals being infructuous.

2. Prayer of both the parties is allowed; accordingly, the appeals are disposed of as withdrawn.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash