

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60393 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1995-18 dated 09.01.2019 passed by the Commissioner (Appeals), CGST, Chandigarh]

**M/s Signify Innovations India Limited**

**.....Appellant**

(Formerly known as 'Phillips Lighting India Ltd')

Khasra No. 470 & 479, Village Rampur Kalan,

Post Office Zirakpur, Tehsil Banur,

Distt. SAS Nagar, Punjab 140603

*VERSUS*

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

**.....Respondent**

Plot No. 19, Central Revenue Building,

Sector 17-C, Chandigarh 160017

**APPEARANCE:**

Ms. Krati Singh and Mr. Monarch Mittal, Advocates for the Appellant

Mr. Aniram Meena and Mr. Goverdhan Dass Bansal, 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: 27.05.2026

DATE OF DECISION: 30.06.2026

Appeal is allowed. For order, see order of date passed in Excise  
Appeal No. 60064 of 2017.

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

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