

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

REGIONAL BENCH - COURT NO. I
(E-Hearing)

Excise Appeal No. 60846 of 2017

[Arising out of Order-in-Appeal No. JNK-EXCUS-APP-74-80/16-17 dated 31.05.2017
passed by the Commissioner (Appeals), CE & Cus, Ludhiana]

M/s Zenith Cement Works

.....Appellant

Plot No. 266 II D-Centre,
Battal Ballian, Udhampur, J&K

VERSUS

**Commissioner of Central Excise and
Service Tax, Jammu & Kashmir**

.....Respondent

OB-32, Rail Head Complex,
Jammu, J&K 180012

APPEARANCE:

Mr. S.K. Malhotra, C.A. for the Appellant

Mr. Aniram Meena 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: 06.08.2026
DATE OF DECISION: 06.08.2026

Appeal is allowed. For order, see order of date passed in Excise
Appeal No. 60845 of 2017.

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

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