

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

Excise Appeal No. 40969 of 2025

(Arising out of Order-in-Appeal No.14/2025-MDU-CE-APP dated 19.02.2025 passed by Commissioner of GST and Central Excise (Appeals), Coimbatore Circuit Office at Madurai, No.4, Lal Bahadur Sasthri Road, GST Bhawan, Bibikulam, Madurai 625 002)

M/s.Bee Cee Fireworks Industries Appellant
No.7-A Chairman A. Shanmugam Road,
Sivakasi 626 123.

VERSUS

**The Commissioner of GST &
Central Excise,** ... Respondent
Madurai Commissionerate,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bbibikulam,
Madurai 625 002.

APPEARANCE :

Shri M .Karthikeyan, Advocate for the Appellant
Shri M. Selvakumar, Authorized Representative
for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 30.10.2025
DATE OF DECISION :19.12.2025

Appeal is allowed. For order, order of date in Excise
Appeal No.40967 of 2025 may be seen.

(VASA SESHAGIRI RAO)
Member (Technical)

(P. DINESHA)
Member (Judicial)

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