

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

REGIONAL BENCH - COURT No. III

Excise Appeal No. 42305 of 2014

(Arising out of Order-in-Original No.08/2014-(Commr.) dated 25.07.2014
passed by Commissioner of Customs, Central Excise and Service Tax,
6/7, ATD Street, Race Course, Coimbatore 641 018.)

B. Bhuvaneswari

.... Appellant

Proprietor
M/s. New Paper Cups,
6/35, Kongu Nagar,
Tirupur 641 603.

VERSUS

**The Commissioner of GST &
Central Excise**

... Respondent

6/7, A.T.D. Street,
Race Course,
Coimbatore 641 018

APPEARANCE :

Shri M.S. Nagaraja, Advocate
Shri L.S.Karthikeyan, Advocate
for the Appellant

Shri P. Ayyam Perumal, Special Counsel for the Respondent

CORAM :

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 25.03.2026
DATE OF DECISION: 27.05.2026

Appeal is allowed. For order, order of date in Excise
Appeal No.42301 of 2014 may be seen.

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)