

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH, COURT NO. I

Excise Appeal No. 51302 of 2019

[Arising out of the Order-in-Original No. 03-05/PR. COMM.R./CEX/BPL-1/2019 dated 01/03/2019 passed by The Principal Commissioner CGST & Central Excise, Bhopal.]

**Principal Commissioner,
Central Goods Service Tax & Central Excise**

48, Administrative Area, Arera Hills,
Hoshangabad Road Zone – II,
Bhopal (Madhya Pradesh) – 462 011.

Appellant

VERSUS

M/s H.L. Passey Engineering Pvt. Ltd.

72-A, Industrial Area,
Bhopal (M.P.) – 462 023.

Respondent

APPEARANCE

Shri V.B. Jain, Authorized Representative (DR) – for the appellant.

Shri J.M. Sharma, Consultant and Ms. Pooja Agarwal, C.A. – for the Respondent.

CORAM : **HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE SHRI C.L. MAHAR, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50719/2020

DATE OF HEARING : 24/01/2020.
DATE OF DECISION : 14/07/2020.

C.L. MAHAR :-

The appeal is dismissed. For order, see order of date in
Excise Appeal No. 51111 of 2019.

(Order pronounced in open court on 14/07/2020.)

**(Justice Dilip Gupta)
President**

**(C.L. Mahar)
Member (Technical)**