

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

PRINCIPAL BENCH-COURT NO-1

**Excise Appeal No. 53632 of 2015**

[Arising out of Order-in-Original No. JAI-EXCUS-000-COM-21-15-16 dated 30.06.2015 passed by the Commissioner, Central Excise, Jaipur]

**Meghraj Solanki Proprietor**

M/s Global Steel Corporation  
F-9, First Floor, Agrasen Tower  
Central Spine, Vidyadhar Nagar  
Jaipur-302023 (Rajasthan)

**.....Appellant**

**VERSUS**

**Commissioner of Central Excise, Jaipur**

New Central Revenue Building,  
Statue Circle, C-Scheme, Jaipur-302005

**.....Respondent**

**Appearance**

Shri A.K. Prasad & Ms. Surbhi Sinha, Advocates for the Appellant

Shri Rakesh Agarwal, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**

**HON'BLE MR. P V SUBBA RAO, MEMBER (TECHNICAL)**

**DATE OF HEARING: OCTOBER 01, 2021  
DATE OF DECISION: JANUARY 28, 2022**

**ORDER**

The appeal is allowed. For order, see order of date in Excise Appeal No. 50072 of 2016.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P V SUBBA RAO)  
MEMBER (TECHNICAL)**