

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 50028 of 2020

(Arising out of Order-in-Original No. 13-14/COMMR/CEX/BPL-IV/2018 dated 27.04.2018
passed by Commissioner, CGST and Central Excise, Bhopal)

Hindustan Coca-Cola Beverages Pvt. Ltd.

J-22, Sector-63, Noida, U.P.-201301

.... Appellant

VERSUS

**Commissioner of CGST & Central Excise,
Bhopal**

35-C, GST Bhawan, Arera Hills, jail Road,
Bhopal (M.P.)-462011

....Respondent

APPEARANCE:

Shri Monish Panda, Advocate for the Appellant

Shri O.P. Bisht, Authorized Representative of the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V.SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING/DECISION: February 23, 2022

ORDER

The appeal is allowed. For order, see order of date passed in
Excise Appeal No. 53065 of 2018.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Rekha