

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

PRINCIPAL BENCH, COURT NO. 1

EXCISE APPEAL NO. 53286 OF 2018

[Arising out of the Order-in-Original No. RPR/EXCUS/000/COM/CEX/038/2018 dated 19/03/2018 passed by The Principal Commissioner, Central Tax, Central Excise & Customs, Raipur (C.G.).]

Shri Brij Narayan Singh, Director
M/s Jagdish Ispat Pvt. Ltd.,
Village – Charoda, Phase – II, Siltara,
Raipur (C.G.).

...Appellant

Versus

The Principal Commissioner,
Central Tax, Central Excise & Customs,
Central GST Building, Tikrapara Dhamtari Road,
Raipur (C.G.)

...Respondent

APPEARANCE:

Shri A.K. Prasad, Advocate for the appellant.

Shri Sanjay Kumar Singh, Authorized Representative for the
Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING : 30.08.2022

DATE OF DECISION: 26.09.2022

P.V. SUBBA RAO

The appeal is rejected. For order see order of date in Excise
Appeal No. 53263 of 2018.

(Order pronounced in open court on 26/09/2022.)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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