

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

PRINCIPAL BENCH - COURT NO. II

Excise Appeal No. 51579 OF 2019

(Arising out of order-in-appeal No. IND-EXCUS-000-APP-423-426-18-19 dated 29.03.2019 (05.04.2019) passed by the Commissioner (Appeals), Customs, Central Goods , Service Tax and Central Excise, Indore (M.P.).

M. V. Joshi (Deceased)

Appellant

Represented by

M/s Parle Biscuits Pvt. Limited

North Level Cross, Vile Parle (West)

Mumbai- 400057.

VERSUS

**Commissioner of Central Goods and
Service Tax & Central Excise**

Respondent

Manik Bagh Palace, Post Box No. 10

Indore (M.P.) -452 001.

APPEARANCE:

Sh. Sachin Chitnis, Advocate for the appellant

Sh. Sanjay Kumar Singh, Authorised Representative for the respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

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

DATE OF HEARING: 28.04.2022

DATE OF DECISION: 20.10.2022

ORDER

ANIL CHOUDHARY:

The appeal is allowed. For order, see order of date in Excise
Appeal No. 51572 of 2019.

(Anil Choudhary)
Member (Judicial)

(P. V. Subba Rao)
Member (Technical)