

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

PRINCIPAL BENCH – COURT NO. – IV

**Excise Miscellaneous Application No. 51155 of 2018**

(On Behalf of appellant)

in

**Excise Appeal No. 52482 of 2018 [DB]**

[Arising out of Order-in-Appeal No. 491-494 (SM)CE/JPR/2017 dated 01.12.2017  
passed by the Commissioner of Central Excise & CGST (Appeals), Jaipur]

**M/s. Shri Rahul Malt Pvt. Ltd.**

**...Appellant**

C-175, Road No. 9J,  
VKI Area,  
Jaipur

*VERSUS*

**Commissioner of Central Excise  
and Customs, Central Goods and  
Service Tax, Jaipur-I**

**...Respondent**

NCR Building, Statue Circle,  
C-Scheme, Jaipur,  
Rajasthan-302005

**APPEARANCE:**

Mr. Joy Kumar, Advocate for the Appellant

Mr. O.P. Bisht, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)**  
**HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)**

DATE OF HEARING: 11.10.2022

DATE OF DECISION: 11.10.2022

**ORDER**

**DR. RACHNA GUPTA**

The appeal is allowed. For order, see order of date in Excise  
Miscellaneous Application No. 51156 of 2018 in Excise Appeal No.  
52481 of 2018.

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

**(DR. RACHNA GUPTA)**  
**MEMBER(JUDICIAL)**