

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

PRINCIPAL BENCH-COURT NO. I

EXCISE APPEAL NO. 52164 OF 2022

[Arising out of Order-in-Original No. JOD-EXCUS-000-COM-007-18-19 dated 30.01.2019 passed by the Commissioner, CGST & Central Excise, Jodhpur]

COMMISSIONER, CENTRAL EXCISE & CGST-

JODHPUR G-105, Road No. 5, Behind AIIMS Hospital,
New Jodhpur Industrial Aear, Basni Jodhpur (Rajasthan).

Appellant

Vs.

SHRI DHEERAJ GANDHI, MANAGER

M/S. KHEMANI METAL INDUSTRIES PRIVATE LIMITED
A-46 A 46(A) Phase II, Basni,
Jodhpur, Rajasthan

Respondent

APPEARANCE:

Shri Sanjay Kumar Singh, Authorized Representative of the Department
Shri O P Agarwal , Chartered Accountant for the Respondent

CORAM:

**HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)**

DATE OF HEARING : 30 May, 2023

DATE OF DECISION : 30 June, 2023

FINAL ORDER No. 50787-50789 /2023

PER RAJEEV TANDON

The appeal filed by the Revenue stands dismissed. For order,
see the order of date in Excise Appeal No. 51328 of 2019.

(Pronounced in the open court on 30.06.2023)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**