

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 50704 of 2020

(Arising out of Order-in-Appeal No. DDN/EXCUS/000/APPL-DDN/61-62/2019-20 dated 29.11.2019 passed by the Commissioner (Appeals), CGST & CX, Dehradun)

**Commissioner, Central Excise &
Central GST, Dehradun**

.....Appellant

VERSUS

**Shri N.K.Shah, Managing Director
M/s. Western India Packaging Pvt Ltd.**

.....Respondent

Lather Devahoon, Mangalore Jahabrera Road,
Roorkee, Distt. Haridwar, (UK)

APPEARANCE:

Shri Sanjay Kumar Singh, Authorized Representative of the Department
None for the Respondent

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING/DECISION: August 30, 2023

ORDER

The appeal is dismissed. For order, see order of date in
Excise Appeal No. 50703 of 2020.

**JUSTICE DILIP GUPTA
(PRESIDENT)**

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