

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 52367 OF 2019

[Arising out of Order-in-Appeal No. BHO-EXCUS/002-APP-538-18-19 dated 28-03-2019 passed by the Commissioner (Appeals) Central GST, Central Excise & Customs, Raipur (CG)]

SUSHIL KUMAR MALANI

Director M/s. Rotocast Industries Ltd.
Plot No. 587, 591 & 615-B
Ultra Industrial complex
Raipur (CG)

Appellant

Vs.

COMMISSIONER, (APPEALS)

Central GST, Central Excise & Customs,
GST Bhwan, Tikrapara, Dhamtari Road
Raipur (CG)

Respondent

Appearance:

Present for the Appellant : Shri A. K. Prasad, Advocate

Present for the Respondent: Shri M K Chawda, Authorized Representative

CORAM:

HON'BLE DR RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE Ms. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing : **12/02/2024**

Date of Decision : **29/04/ 2024**

FINAL ORDER No. 55664-55665 /2024

HEMAMBIKA R. PRIYA

The appeal is allowed. For order, see order of date in
Excise Appeal No. 52365 OF 2019.

(Pronounced in the open Court on 29.04.2024)

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

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**