

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

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51980 OF 2019

(Arising out of Order-in-Appeal No. 59-115-SM-CUS-JPR-2019 dated 05.04.2019 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur)

Commissioner of CGST and Central Excise **Appellant**

N C R Building, Statue Circle, C-Scheme
Jaipur - 302005 (Rajasthan)

VERSUS

Century Metal Recycling Pvt. Ltd. ...**Respondent**

Tatarpur Bhagola Road, Village Tatarpur, Post Asawati
Palwal – 121102 (Haryana)

APPEARANCE :

Shri S.K. Rahman, authorized representative of the department
Shri K. Krishnamohan Menon, Ms. Parul Sachdeva & Ms. Priya, advocates
for the respondent

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING : 02.07.2024

DATE OF DECISION :19.08.2024

ORDER SHEET

Appeal is allowed. For order, see order of date in
Customs Appeal No. 51976 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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