

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

PRINCIPAL BENCH

EXCISE APPEAL NO. 51770 OF 2021

VK Gupta

....Appellant

VERSUS

**Commissioner Central Excise & CGST-
Udaipur**

....Respondent

APPEARANCE:

Ms. Reena Khair and Shri Shubham Jaiswal, Advocates for the Appellant
Shri Bhagwat Dayal, Authorized Representative for the Department

CORAM:

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

Date of Hearing: 02.08.2024

Date of Decision: 28.08.2024

ORDER

The impugned order dated 31.03.2021 passed by the Commissioner imposing penalty upon the appellant is set aside and the appeal is allowed. For order see order of date passed in Excise Appeal No. 50983 of 2021 (Kanoria Energy & Infrastructure Ltd. vs. Commissioner, CGST & Central Excise).

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Kritika, Jyoti