

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

PRINCIPAL BENCH,
COURT NO. I

EXCISE APPEAL NO. 55639 OF 2023

[Arising out of the Order-in-Original No. 237-303/2022-CE dated 30/12/2022 passed by Additional Director General (Adjudication), Directorate General of GST Intelligence, New Delhi – 110 066.]

**M/s Nagata Auto Engineering
India Private Limited,**

Appellant

Plot No. C-463, 464, Ansal Pioneer Industrial Park,
Pathredi, Bilaspur,
Gurugram – 122 413, Haryana.

VERSUS

**Additional Director General (Adjudication),
Directorate General of GST Intelligence,**

Respondent

2nd Floor, West Block No. 8, Wing No. 6,
Sector – 1, R.K. Puram,
New Delhi – 110 066.

APPEARANCE

Shri S.C. Vaidyanathan, Advocate – for the appellant.

Shri Rakesh Agarwal, Authorized Representative (DR) – for the
Department

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

DATE OF HEARING/DECISION : 14.10.2024

JUSTICE DILIP GUPTA

The appeal is allowed. For order see order of date in Excise
Appeal No. 55541 of 2023.

(Dictated and pronounced in open court.)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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