

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

PRINCIPAL BENCH – COURT NO. – IV

Excise Appeal No. 51044 of 2019 [SM]

[Arising out of Order-in- Order-in-Appeal No. BHO – EXCUS – 002 – APP
- 380-381/18-19 dated 26.09.2018 passed by the Commissioner (A), GST
& Central Excise, Raipur]

Aswani Goyal

...Appellant

VERSUS

**Commissioner of Central
Excise & Service Tax, Raipur (C.G.)**

...Respondent

APPEARANCE:

Shri Bipin Garg, Advocate for the Appellant
Shri Yashvir Singh, Authorized Representative for the Respondent

Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING : 15/04/2021
DATE OF DECISION : 06/08/2021

The appeal is allowed. For order, see order of date in Excise
Appeal No.51045 of 2019.

**(RACHNA GUPTA)
MEMBER (JUDICIAL)**

Anita