

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

EXCISE APPEAL NO. 51670 OF 2022

[Arising out of Order-in-Original No. RPR/EXCUS/000/COM/AUDIT/18/2022 dated 31.03.2022 passed by the Commissioner (Audit), CGST & Central Excise, Central GST Bhawan, Dhamtari Raod, Tikrapara, Raipur]

HINDALCO INDUSTRIES LTD

.....APPELLANT

Gare Palma IV/4 & IC/5,
PO: Milupara, Tehsil-Tamnara,
Dist. Raigarh
Chhattisgarh-496 107

Vs.

**COMMISSIONER, CENTRAL EXCISE & CGST-
RAIPUR**

.....RESPONDENT

Commissioner CGST & GST Bhawan,
Dhamtari Raod, Tikrapara, Raipur-492 001,
Chhattisgarh

Appearance:

Present for the Appellant : Ms. Sukriti Das and Ms. Daliya Singh, Advocates
Present for the Respondent: Shri Rakesh Agarwal, Authorised Representative

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/Decision: 28/01/2025

BINU TAMTA:

The appeal is allowed. For order, see order of date in
Excise Appeal No. 51669 of 2022.

(BINU TAMTA)
MEMBER (JUDICIAL)

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