

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

PRINCIPAL BENCH- COURT NO. I

EXCISE APPEAL NO. 51316 OF 2019

(Arising out of Order-in-Appeal No. 226-227(CRM)CE/JDR/2019 dated 11.03.2019 passed by the Commissioner (Appeals), Central Excise and Central Goods & Service Tax, Jodhpur)

Commissioner of Central Excise & CGST

....Appellant

G-105, New Industrial Area
Basni, Near Diesel Shed
JODHPUR – 342 002

Versus

Shri Rakshit Bhansali

....Respondent

Director
M/s Paradise Steels Pvt. Ltd.
E-37, MIA, Basani
JODHPUR

APPEARANCE:

Shri Bhagwat Dayal, authorised representative of the department
Shri Jitin Singhal, advocate for the respondent

Date of Hearing: June 23, 2025

Date of Decision: June 27, 2025

ORDER SHEET

The impugned order is upheld and the appeal is dismissed. For order, see order of date in Excise Appeal No. 51315 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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