

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 1**

EXCISE APPEAL NO. 52199 OF 2024

[Arising Out Of Order-in-Original No. 09/Commr./Dehradun/2024 dated 30.04.2024 passed by the Commissioner, Central Goods & Service Tax, Dehradun]

**COMMISSIONER OF CENTRAL GOODS
AND SERVICE TAX-DEHRADUN** **.....APPELLANT**

Vs.

M/S MAXIMA SOLUTIONS **.....RESPONDENT**
D-5, Industrial Area,
Bahadrabad Haridwar, Uttarakhand

Appearance:

Shri Rakesh Agarwal and Shri R.K. Mishra, Authorised Representatives for the Department

Shri M.H. Patil, Shri Sachin Chitnis, Shri Viraj Reshamwala and Shri J.M. Sharma, Advocates for the respondent

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

Date of Hearing : 25/06/2025
Date of Decision : 11/08/2025

ORDER

P.V. SUBBA RAO

The appeal is partly allowed. For order, see order of date in
Excise Appeal No. 52196 of 2024.

(JUSTICE DILIP GUPTA)
PRESIDENT

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