

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

**EXCISE APPEAL NO. 52420 OF 2018**

[Arising out Order in Appeal No. 116(AK)/CE/JPR/2017-18 dated 02.05.2018 passed by the Commissioner (Appeals) Central Excise & CGST-Jaipur]

**M/S JHALANI ISPAT PVT LTD**

**.....APPELLANT**

E-785, Road No. 13, VKI Area,  
Jaipur (Rajasthan)

Vs.

**PR. COMMISSIONER OF CGST AND  
CENTRAL EXCISE-JAIPUR**

**.....RESPONDENT**

NCRB, Statue Circle, C-Scheme, Jaipur

**Appearance:**

Present for the Appellant : Ms. J. Kainaat, Advocate

Present for the Respondent: Shri Rakesh Agarwal, Authorised  
Representative

**CORAM:**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**HON'BLE MR. P. ANJANI KUMAR, MEMBER ( TECHNICAL )**

**DATE OF HEARING : 02/09/2025**

**DATE OF DECISION : 18/09/2025**

**P. ANJANI KUMAR:**

The appeal is partly allowed. For order, see order of date  
in Excise Appeal No. 51551 of 2018.

**(P. DINESHA)  
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)  
MEMBER ( TECHNICAL )**

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