

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

Excise Appeal No.50920 of 2025

[Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP-166-24-25 dated 25.10.2024 passed by the Commissioner (Appeals), CGST & Central Excise, Bhopal (M.P.)]

M/s. Bharat Heavy Electricals Ltd.,
(Excise & Taxation Division),
Bock VI, Annexe WWGF,
P.O. Piplani Bhopal-462 022.

Appellant

VERSUS

Principal Commissioner of CGST &
Central Excise,
35-G, GST Bhawan, Arera Hills,
Jail Road, Bhopal-462 011.

Respondent

APPEARANCE:

Shri Z.U. Alvi, Advocate for the appellant.
Shri R.K. Mishra, Authorised Representative for the respondent.

CORAM:

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

DATE OF HEARING: 08.09.2025
DATE OF DECISION: 22.09.2025

BINU TAMTA:

The appeal is, accordingly allowed. For order, see order of date in
Excise Appeal No.50919 of 2025.

(BINU TAMTA)
Member (Judicial)

(P.V. SUBBA RAO)
Member (Technical)

Ckp.