

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Excise Appeal No. 50320 of 2024

[Arising out of Order-in-Original No. 3-6/Pr. Commr./C.Ex./BPL/2023-24 dated 30.11.2023 passed by the Commissioner of CGST & Central Excise, Bhopal]

M/s. Hindustan Coca-Cola Beverages Pvt. Ltd. ...Appellant

Plot No. 169/175, Industrial Area,
Pilukhedi, District-Rajgarh (MP)

VERSUS

**Commissioner of Central Excise & CGST –
Bhopal**

...Respondent

35-C, GST Bhawan, Administrative Area,
Arera Hills, Bhopal - 462011

APPEARANCE:

Shri Monish Panda and Ms. Amrita Singh, Advocates for the Appellant
Shri Rohit Issar, Authorized Representative for the Respondent

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING: 26.05.2025
DATE OF DECISION: 25.09.2025

DR. RACHNA GUPTA

Appeal allowed. For order, see order of even date passed in
Excise Appeal No. 50527 of 2024.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

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