

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

PRINCIPAL BENCH - COURT NO. 1

**EXCISE APPEAL NO. 50300 OF 2025**

(Arising out of Order-in-Original No. UDZ-EXCUS-000-COM-28-34-2024-25 dated 26.06.2024 passed by the Commissioner of Central Goods and Service Tax Commissionerate, Udaipur, Rajasthan)

**M/s Hindustan Zinc Ltd.,**  
Zawar Mines  
District- Udaipur (Raj)

**.....Appellant**

VERSUS

**The Commissioner,**  
Central Goods and Service Tax Commissionerate,  
Udaipur (Rajasthan)

**.....Respondent**

**APPEARANCE:**

Ms. Sukriti Das and Mr. Ashutosh Chaudhary, Advocates for the Appellant  
Shri Rakesh Agarwal, Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. S.V. SINGH, MEMBER (TECHNICAL)**

**DATE OF HEARING: 27.10.2025  
DATE OF DECISION: 24.11.2025**

**ORDER SHEET**

The impugned order is set aside and the appeal is allowed. For order, see order of date in Excise Appeal No. 50298 of 2025.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(S. V. SINGH)  
MEMBER (TECHNICAL)**

Kritika