

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

PRINCIPAL BENCH – COURT NO. I

EXCISE APPEAL NO. 50599 OF 2019

(Arising out of Order-in-Original No. 06 to 11/COMMR/CEX/UJN/2018-19 dated 26.11.2018 passed by the Commissioner CGST & Central Excise, Ujjain)

Shri Nirmal Uday,
Former Executive Vice President,
M/s. National Steel and Agro Industries Ltd.
Mhow-Neemuch Road,
Village Sejwaya, Ghatabillod,
District Dhar (M.P.) - 454773

.....Appellant

VERSUS

**Commissioner, CGST &
Central Excise, Ujjain**
29, Bharatpuri Administrative Area,
Ujjain (M.P.) - 456010

.....Respondent

APPEARANCE:

Shri Amit Jain, Advocate for the Appellant

Shri S.K. Ray, Authorized Representative for the Department

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

**DATE OF HEARING: 03.06.2025
DATE OF DECISION: 28.11.2025**

ORDER

The appeal is allowed. For order, see order of date passed in Excise Appeal No. 50600 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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