

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

PRINCIPAL BENCH – COURT NO. I

EXCISE APPEAL NO. 50115 OF 2025

(Arising out of Order-in-Appeal No. 60-61/ST/DLH/2024 dated 28.03.2024 passed by the Commissioner Appeals – I, Central Goods and Service Tax, CR Building IP Estate, New Delhi-110002)

Mr. Ajit Garg,
M-38, Sector-1,
DSIIDC Bhawana Industrial Area,
Delhi - 110039

.....Appellant

VERSUS

**Commissioner of CGST &
Central Excise**
CR Building, New Delhi

.....Respondent

APPEARANCE:

Shri Vipin Jain, Ms. Tuhina and Shri Rishabh Chandak 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: 03.11.2025

DATE OF DECISION: 28.11.2025

ORDER

The appeal is allowed. For order, see order of date passed in Excise
Appeal No. 52374 of 2024

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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