

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

PRINCIPAL BENCH – COURT NO. I

EXCISE APPEAL NO. 51461 OF 2022

(Arising out of Order-in-Appeal No. 06-07 (SM) CE/JPR/2022 dated 03.02.2022 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur)

Raj Kumar Agarwal, Director

.....Appellant

M/s. Sagar Freshners Pvt. Ltd.
Plot No. A-14,
RIICO Industrial Area,
22 Godam, Jaipur (Rajasthan)

VERSUS

**The Principal Commissioner
Central Excise & CGST
Commissionerate,**

.....Respondent

NCR Building, Statue Circle,
C-Scheme, Jaipur – 302 005

APPEARANCE:

Shri Arun Goyal, Advocate for the Appellant

Shri Bhagwat Dayal, 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: 03.07.2025
DATE OF DECISION: 05.12.2025**

ORDER

The appeal is allowed. For order, see order of date passed in Excise Appeal No. 51451 of 2022.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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