

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

PRINCIPAL BENCH,  
COURT NO. I

**EXCISE APPEAL NO. 50839 OF 2025**

[Arising out of the Order-in-Original No. UDZ-EXCUS-000-COM-46-2024-25 dated 18/12/2024 passed by The Commissioner, Central Excise & CGST Commissionerate, Udaipur (Rajasthan).]

**M/s Hindustan Zinc Ltd.**  
Rampura, Agucha, Gulabpura,  
Dist. Bhilwara (Raj.)

**.....Appellant**

**Versus**

**The Commissioner, Central Excise  
& CGST Commissionerate,**  
GST Bhawan, H Block, 100 Ft. Road,  
Sector - 14, Hiran Magri,  
Udaipur (Rajasthan).

**....Respondent**

**APPEARANCE:**

Ms. Sukriti Das, Advocate for the appellant.  
Shri Rakesh Agarwal, Authorized Representative for the  
Department

**CORAM:**

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

**DATE OF HEARING : 01.08.2025  
DATE OF DECISION: 12.12.2025**

**P.V. SUBBA RAO**

Appeal is allowed. For order see order of date in Excise  
Appeal No. 50838 of 2025.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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