

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Excise Appeal No. 51497 of 2025

(Arising out of Order-in-Original No. 01/COMM/C.EX.IND/2024-25 dated 26.09.2024/08.10.2024 passed by the Commissioner of CGST & Central Excise GST Bhawan, Indore, M.P.)

Shri Natwar Lal Sharda

M-38-39, Mahesh Colony
Near Tonk Phatak,
Jaipur-302015

....Appellant

Versus

**Commissioner of CGST, Central Excise,
GST Bhawan, Manik Bhag Palace,
Indore-452014, M.P.**

....Respondent

APPEARANCE:

Shri J.C. Patel and Shri Ankur Upadhyay, Advocates for the Appellant
Shri S.K. Ray, Authorised Representative of the Department

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 28.04.2026

DATE OF DECISION: 08.05 2026

ORDESHEET

The appeal is allowed. For order, see order of date in Excise
Appeal No. 51496 of 2025.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

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