

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

PRINCIPAL BENCH- COURT NO. I

EXCISE APPEAL No. 51061 of 2025

(Arising out of Order-in-Original No. udz-excuse-000-com-47-2024-25 dated 28.01.2025 passed by the Commissioner of Central Excise & CGST Commissionerate, Udaipur)

Abhishek Exports

H-208, Udyog Vihar,
Sukher, Udaipur

....Appellant

Versus

Commissioner of Central Excise & CGST, Udaipur....Respondent

Udaipur, Rajasthan

APPEARANCE:

Mr. B.L. Narashimhan and Shri Anurag Kapur, advocates for the appellant

Mr. Ajay Jain, special counsel for the department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. K ANPAZHAKAN, MEMBER (TECHNICAL)**

Date of Hearing : 14.05. 2026

Date of Decision : 18.05.2026

ORDER

K. ANPAZHAKAN :

The appeal is allowed. For order see order of date in Customs Appeal No. 51057 of 2025.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(K ANPAZHAKAN)
MEMBER (TECHNICAL)**

Apoorva