

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

PRINCIPAL BENCH- COURT NO. I

**EXCISE APPEAL No. 51879 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)

**Prabhas Rajagharia**

Partner M/s 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