

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

PRINCIPAL BENCH- COURT NO. I

EXCISE APPEAL No. 51587 of 2022

(Arising out of Order-in-Original No. ALW-EXCUS-000-COM-029-031-21-22 dated 25.10.2021 passed by the Principal Commissioner of CGST & CX Alwar)

The Principal Commissioner of CGST & CX, AlwarAppellant
a-Block, Surya Nagar,
Alwar, Rajasthan-301001

Versus

M/s Sharp Menthol India Ltd.Respondent
F-76-C & D,
RIICO Industrial Area, Bhiwadi, Alwar

APPEARANCE:

Shri Bhagwat Dayal, authorised representative for the department
Shri Mihir Mehta, advocate for the respondent

CORAM :

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

Date of Hearing : 18.05.2026

Date of Decision : 05.06.2026

ORDER

The appeal is dismissed. For order see order of date in Excise
Appeal No. 51552 of 2022.

(Order pronounced on **05.06.2026**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Apoorva