

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Excise Appeal No. 52477 of 2023

[Arising out of Order-in-Appeal No. 19(SM)CE/JPR/2021 dated 05.02.2021 passed by the Commissioner of Central Excise & CGST (Appeals), Jaipur]

M/s. Vinayak Manutrade (P) Ltd.

...Appellant

31, Jhotwara Industrial Aream
Jaiupr - 302010

VERSUS

**Commissioner of CGST & Central Excise –
Jaipur**

...Respondent

New Central Revenue Building, Statue Circle,
C-Scheme, Jaipur

APPEARANCE:

Shri Madhu Sudan Sharma, Consultant for the Appellant
Shri S.K. Ray, Authorized Representative for the Respondent

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 26.02.2026
DATE OF DECISION: **05.06.2026**

DR. RACHNA GUPTA

Appeal is partly allowed. For order, See order of date passed
in Excise Appeal No. 54060 of 2018.

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

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

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