

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

PRINCIPAL BENCH - COURT NO. 3

Service Tax Appeal No. 52058 of 2022

(Arising out of Order-in-Appeal No. DDN/EXCUS/000/APPL/15/2022-23
dated 17.05.2022 passed by Commissioner (Appeals), CGST, Dehradun)

MAC Personal Care P Ltd.

Plot NO. 37, Sector 99DC, IIE,
Pantnagar, District U.S. Nagar,
Uttarakhand

..... Appellant

Versus

**Commissioner (Appeals), Central
Excise & CGST-
Delhi**

2nd & 3rd Floor, Shree Palace,
Nathanpur, Dehradun

..... Respondent

APPEARANCE:

Shri S.K. Mathur, advocate for the appellant
Shri Rajeev Kapoor, authorised representative for the department

CORAM :

HON'BLE MRS. BINU TAMTA, MEMBER (JUDICIAL)

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

DATE OF HEARING/DECISION: July 29, 2026

FINAL ORDER NO. 51295/2026

Learned authorised representative appearing for the department has pointed that the appeal has been wrongly filed under the Service Tax head as the demand pertains to the Central Excise duty. Learned counsel for the appellant seeks time to rectify the same and make the necessary corrections in this regard. The present appeal is, accordingly, dismissed.

(Order dictated and pronounced in open court)

**(BINU TAMTA)
MEMBER (JUDICIAL)**

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