

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

**PRINCIPAL BENCH, COURT NO. III**

**EXCISE APPEAL NO. 50320 OF 2021**

[Arising out of Order-in-Original No. 31/COMMR/DDN/2020 dated 23.11.2020 passed by the Commissioner, CGST, Dehradun]

**M/s. Naini Tissues Ltd.**

7<sup>th</sup> KM, Moradabad Road, Kashipur  
Udham Singh Nagar  
Uttarakhand – 244713

**.....Appellant**

**Vs.**

**Commissioner**

Central Goods & Service Tax  
E-Block, Nehru Colony, Haridwar Road  
Dehradun

**.....Respondent**

**Appearance:**

Present for the Appellant : Ms. Sukriti Das, Mr. Shivam Bansal, Advocate  
Present for the Respondent: Mr. D. D. Mangal, Authorised Representative

**CORAM:**

**HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)**

**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

Date of Hearing/Decision : **15.09.2026**

**ORDER**

**PER: SOMESH ARORA**

Appeals allowed by way of remand. For order, see order of date in  
Excise Appeal No. 51208 of 2020.

[Order dictated in the open court]

**(SOMESH ARORA)  
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)  
MEMBER (TECHNICAL)**