

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

PRINCIPAL BENCH, COURT NO. III

EXCISE APPEAL NO. 51710 OF 2022

[Arising out of Order-in-Appeal No. DDN/EXCUS/000/APPL/58/21-22 dated 30.03.2022 passed by the Commissioner (Appeals), CGST, Dehradun]

M/s. Naini Tissues Ltd.

7th 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)**