

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 53006 OF 2018

[Arising out of Order in Order in Original No. UDZ-EXCUS-000-COM-0006-0027-18-19 dated 07.06.2018 passed by the Commissioner of Central Goods and Service Tax, Udaipur]

P.C.JAIN

.....APPELLANT

Director, M/s PGO Processors Pvt Ltd.
Laxmi Bhawan, Bazar No. 3,
Bhopal Ganj, Bhilwara(Rajasthan)

Vs.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
UDAIPUR**

.....RESPONDENT

142-B, Sector 11, Hiran Magri,
Udaipur-313002(Rajasthan)

Appearance:

Shri Atul Gupta, Shri Dhruv Tiwari, Shri Shivam Batra, Advocates for the Appellant
Shri Rajat Malhotra, Authorised Representative for the Respondent

CORAM:

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

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

**DATE OF HEARING : 15/09/2026
DATE OF DECISION : 22/09/2026**

SANJIV SRIVASTAVA

The appeal is disposed of. For order, see order of date in Excise
Appeal No. 53004 of 2018.

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

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