

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH, MUMBAI

Excise Appeal No. 86324 of 2022

[Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-043(VNT)-2021-22 dated 22.11.2021 passed by the Commissioner of CGST & Customs (Appeals), Goa.]

M/s Guala Closures (I) Pvt. Ltd.

.....Appellant

VERSUS

Commissioner of Customs, Central Excise & Service Tax, GoaRespondent

APPEARANCE:

Shri C.S. Biradar, Advocate for the Appellant
Shri Ranjan Kumar, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 11.03.2026

Date of Decision: 16.04.2026

The appeal is allowed. For order, see order in Excise Appeal No. 86321 of 2022.

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**

Prasad