

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. 4**

EXCISE APPEAL NO. 85097-85098 OF 2017

(Arising out Order-in-Appeal No. NGP/EXCUS/000/APPL/452/16-17 dated 6.12.2016 passed by the Commissioner (Appeals), Central Excise & Customs, Nagpur.

SHIVSHKTI RE-ROLLING MILLS P LTD

C-57 to 63, Addl. MIDC Area,
Jalna-431203.

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-AURANGABAD**

N-5, Town Centre,
CIDCO, Aurangabad-431003.

Respondent

Appearance:

None for the appellant.

Ms. Bina Kawle, Superintendent, Authorised Representative for the Respondent.

CORAM:

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

Date of Hearing : **21/07/2026**

Date of Decision : **21/07/2026**

Excise Appeal No. 85098 of 2017 is dismissed. For order, see order of date in Excise Appeal No. 85097 of 2017.

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

Arti