

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

PRINCIPAL BENCH - COURT NO. I

Excise Appeal No. 51007 of 2021

Diamond Entertainment Technologies Pvt Ltd **Appellant**

Versus

Commissioner, CGST- Dehradun **Respondent**

APPEARANCE:

Shri Piyush Kumar, Shri Sharad Shrivastava and Ms. Gunjan Tanwar, Advocates
for the appellant

Shri Rakesh Agarwal, Authorised Representative for the Department

DATE OF HEARING: 24.03.2025

ORDERSHEET

We have heard Shri Piyush Kumar, learned counsel assisted by
Shri Sharad Shrivastava and Ms. Gunjan Tanwar appearing for the
appellant and Shri Rakesh Agarwal, learned authorised representative
appearing for the department. Order Reserved.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**

Diksha