

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

PRINCIPAL BENCH,
COURT NO. I

EXCISE APPEAL NO. 51607 OF 2022

[Arising out of the Order-in-Original No. ALW-EXCUS-000-COM-069-071-21-22 dated 11/02/2022 passed by Principal Commissioner of Central Goods & Service Tax, Alwar (Rajasthan).]

Shri Lalit Babbar,
C/o M/s Rallison Electricals Pvt. Ltd.
E-415-421, F-402, 406,
Chopanki Area, Bhiwadi, Distt.
Alwar (Rajasthan).

.....Appellant

Versus

Principal Commissioner of
Central Goods & Service Tax,
Commissionerate Alwar,
A Block, Surya Nagar,
Alwar (Rajasthan) – 301 001.

....Respondent

APPEARANCE:

Shri R.K. Hasija, Advocate for the appellant.
Shri Bhagwat Dayal, Authorized Representative for the
Department

CORAM:

HON'BLE JUSTICE MR. DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 12.02.2026

DATE OF DECISION: 27.04.2026

P.V. SUBBA RAO

The appeal is allowed. For order see order of date in
Excise Appeal No. 51606 of 2022.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)