

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO.1
E-hearing**

EXCISE APPEAL NO. 51607 OF 2022

LALIT BABBAR

Appellant

VERSUS

PRINCIPAL COMMISSIONER, CGST, ALWAR

Respondent

Appearance

Present for the Appellant :Shri R. K. Hasija, Advocate

Present for the Respondent:Shri Bhagwat Dayal, Authorized Representative

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing : 12.02.2026

ORDER SHEET

We have heard Shri R. K. Hasija, learned counsel for the appellant and Shri Bhagwat Dayal, learned authorized representative appearing for the department. **Order reserved.**

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

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