

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

PRINCIPAL BENCH,  
COURT NO. I

**EXCISE APPEAL NO. 51607 OF 2022**

**Lalit Babbar**

**Appellant**

VERSUS

**Principal Commissioner, CGST,**  
Alwar.

**Respondent**

**APPEARANCE**

Shri R.K. Hasija, Advocate – for the appellant.

Shri Bhagwat Dayal, Authorized Representative (DR) – for the  
Department

CORAM : **HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT**  
**HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING : 14.01.2026

**ORDERSHEET**

Learned counsel for the appellant has sought hearing by  
virtual mode. List on **February 12, 2026.**

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

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

PK