

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

PRINCIPAL BENCH - COURT NO. 1

**EXCISE APPEAL NO. 52431 OF 2022**

(Arising out of Order-in-Original No. 69-141-2022-CE dated 25.08.2022 passed by the Additional Director General (Adjudication), New Delhi)

**Koyo Bearings India Private Limited**

PLOT NO. 8, SECTOR-8, PHASE-III, HSIIDC, IMT BAWAL,  
REWARI,  
HARYANA  
123501

**.....Appellant**

VERSUS

**Additional Director General (Adjudication)**

DIRECTORATE GENERAL OF GST INTELLIGENCE  
WEST BLOCK-VIII, WING-6,  
2ND FLOOR, R.K.PURAM  
NEW DELHI - 110066

**....Respondent**

**APPEARANCE**

Shri B.L. Narasimhan, Advocate assisted by S.C. Vaidyanathan, Advocate for the appellant  
Shri Rakesh Kumar, Authorized Representative of the Department

DATE OF HEARING : January 10, 2024  
DATE OF DECISION : March 12, 2024

**ORDER SHEET**

The appeal is allowed. For order, see order of date in  
Excise Appeal No. 52419 of 2022.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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