

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

PRINCIPAL BENCH – COURT NO. I

**EXCISE APPEAL NO. 50298 OF 2025**

(Arising out of Order-in-Original No. UDZ-EXCUS-000-COM-28-34-2024-25 dated 26.06.2024 passed by the Commissioner of Central Goods and Service Tax Commissionerate, Udaipur, Rajasthan)

**M/s Hindustan Zinc Ltd.,**  
Zawar Mines, District- Udaipur (Raj)

**.....Appellant**

**VERSUS**

**The Commissioner,**  
Central Goods and Service Tax Commissionerate,  
Udaipur (Rajasthan)

**.....Respondent**

**WITH**

**E/50299/2025**  
**E/50302/2025**

**E/50300/2025**  
**AND**

**E/50301/2025**  
**E/50303/2025**

**APPEARANCE:**

Ms. Sukriti Das and Mr. Ashutosh Chaudhary, Advocates for the Appellant  
Shri Rakesh Agarwal, Authorized Representative of the Department

**CORAM :**    **HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**  
                  **HON'BLE MR. S.V. SINGH, MEMBER (TECHNICAL)**

**DATE OF HEARING: 27.10.2025**  
**DATE OF DECISION: 24.11.2025**

**FINAL ORDER NO's. 51781-51786/2025**

**JUSTICE DILIP GUPTA:**

M/s Hindustan Zinc Limited<sup>1</sup> has filed these six appeals to assail the order dated 26.06.2024 passed by the Commissioner, Central Excise and Central Goods and Service Tax Commissionerate, Udaipur<sup>2</sup>. The order adjudicates seven show cause notices. While adjudicating six out of these seven show cause notices, the Commissioner disallowed CENVAT credit availed by the appellant and, accordingly, confirmed the demand of CENVAT credit with interest under rule 14 of the CENVAT Credit Rules 2004<sup>3</sup> read with section 11A(1) and 11AA of the Central Excise Act, 1944<sup>4</sup>. However, as

- 
- 1. the appellant**
  - 2. the Commissioner**
  - 3. the 2004 Credit Rules**
  - 4. the Central Excise Act**

the amount of CENVAT credit relating to electricity sold to M/s. Ajmer Vidyut Vitran Nigam Limited<sup>5</sup> had already been reversed by the appellant, the same was appropriated. The Commissioner also imposed penalty upon the appellant under rule 15(1) of the 2004 Credit Rules and ordered it to be recovered from the appellant. In respect of the seventh show cause notice dated 12.04.2018, the Commissioner dropped the demand as electricity was wheeled out to the sister concerns of the appellant.

2. The appellant has, therefore, filed these six appeals to assail that part of the order dated 26.06.2024 passed by the Commissioner that adjudicates six show cause notices.

3. The appellant is engaged in the manufacture of Zinc Ingots and Leads falling under Chapters 78 and 79, respectively, of the First Schedule to Central Excise Tariff Act, 1985. The appellant claims to have availed CENVAT credit of duty paid on inputs, capital goods and input services in terms of the provisions of the 2004 Credit Rules.

4. During the course of audit of records of the appellant, it was observed by the internal audit wing of the Central Excise Commissionerate, Jaipur-II that the appellant had availed CENVAT credit of duty paid on inputs and input services used in the Captive Power Plant of the appellant for generating power. This power was partly consumed in the factory of the appellant and was also not only partly transferred to the sister concerns of the appellant but was also partly sold to the State Electricity Board. The department objected to the availment of CENVAT credit by the appellant of duty paid on inputs and input services attributable to that portion of electricity that was wheeled out to the sister concerns of the appellant and also sold to the State Electricity Board.

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**5. the State Electricity Board**

5. The appellant claims that it was reversing CENVAT credit of inputs and input services attributable to that portion of electricity that was sold to the State Electricity Board on monthly basis on its own but was not reversing credit for the electricity wheeled out to the sister concerns as it was not required to do so. The fact of reversal of such CENVAT credit on monthly basis in respect of electricity sold to the State Electricity Board has been taken note of in each of the show cause notices and has also been appropriated in the respective show cause notices.

6. Seven show cause notices were issued to the appellant proposing recovery of total CENVAT credit amounting to Rs. 19,23,60,424/- availed by the appellant on inputs and input services attributable to that portion of the electricity wheeled out to the sister concerns as well as electricity sold to the State Electricity Board as the said electricity was considered not to be used in the manufacture of dutiable excisable goods in the factory of the appellant. CENVAT credit amounting to Rs. 1,06,25,690/- reversed by the appellant in respect of the power sold to the State Electricity Board was, however, appropriated in the show cause notices. The details of the seven show cause notices with inputs and input services is given below:

Sl No.	Show cause notice	Period	Input (in Rs.)	Input Services (in Rs.)	Credit Reversed and appropriated (in Rs.)	Appeal No.
1	29.8.2013	August 2012 to March 2013	1,13,36,412		19,79,067	50301/2025
2	29.8.2013	April 2013 to December 2013		1,20,96,978	24,94,928	50302/2025
3	28.4.2014	July 2015 to March 2016		3,42,95,329	26,00,966	50298/2025
4	28.4.2014	April 2016 to June 2017	1,84,19,172		10,41,849	50300/2025
5	22.7.2016	July 2015 to March 2016	2,47,96,928		18,78,650	50299/2025
6	22.7.2016	April 2016 to June 2017		2,00,45,565	6,30,230	50303/2025
7	12.4.2018	April 2016 to June 2017	2,73,15,687	4,40,54,353		---
<b>TOTAL CREDIT</b>			<b>8,18,68,199</b>	<b>11,04,92,225</b>	<b>1,06,25,690</b>	

7. It needs to be noted that the show cause notice dated 12.04.2018 at Serial No. 7 in the above table for the period from April, 2016 to June, 2017 was issued only proposing to demand and recover CENVAT credit attributable to inputs and input services used in the generation of power which was transferred to the sister concerns. The rest of the six show cause notices were issued proposing recovery of CENVAT credit on inputs and input services attributable to that portion of electricity transferred to the sister concerns as well as sold to the State Electricity Board.

8. The appellant filed replies to the show cause notices and denied the allegations.

9. The Commissioner adjudicated all the aforesaid seven show cause notices by a common order dated 26.06.2024. After appropriating the total amount of Rs. 1,06,25,690/- reversed by the appellant relating to inputs and input services attributable to that portion of electricity sold to the State Electricity Board, the order holds that interest is recoverable on such reversed amount in terms of section 11AA of the Central Excise Act read with rule 14 of the 2004 Credit Rules. A penalty equivalent to the credit amount reversed in each case has also been imposed upon the appellant under rule 15(1) of the 2004 Credit Rules alleging suppression of facts. The balance proposed demand of CENVAT credit in respect of inputs and input services attributable to electricity wheeled out to the sister concerns has been dropped by relying on the decision of the Tribunal in the own case of the appellant in **CCE, Jaipur-II vs. Hindustan Zince Limited**<sup>6</sup>. This decision of the Tribunal was upheld by the Rajasthan High Court by judgment dated 10.07.2023 and this judgment has also been accepted by department on merits, as has been recorded in paragraph 14.5 of the order. It is for this reason, that CENVAT credit demand proposed in the seventh

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6. **decided on 06.04.2017**

show cause notice dated 12.04.2018 in the above table has been dropped in its entirety as the demand proposed pertained to electricity wheeled out to sister concerns only.

10. The common issue involved in all the six appeals is regarding payment of interest under section 11AA of the Central Excise Act read with rule 14 of the 2004 Credit Rules and imposition of penalty amounting to Rs. 1,06,25,690/- equivalent to the amount of CENVAT credit reversed on inputs and input services attributable to that portion of electricity generated and sold to the State Electricity Board under rule 15(1) of the 2004 Credit Rules read with section 11AC of the Central Excise Act.

11. Ms. Sukriti Das, learned counsel for the appellant assisted by Shri Ashutosh Chaudhary, made the following submissions:

- (i) Recovery of interest under section 11AA of the Central Excise Act read with rule 14 of the 2004 Credit Rules is not sustainable, as reversal of input and input service credit amounts to non-taking of credit;
- (ii) Inputs and input services used in generation of electricity sold to the State Electricity Board have admittedly been reversed by the appellant before the issuance of the show cause notices as is clear from the show cause notices and the impugned order as they appropriate such reversed amount. It is settled law that once the appellant has reversed CENVAT credit availed on inputs and input services, it would tantamount to not taking of credit at all. Thus, no penalty could have been imposed. To support this contention, learned counsel placed reliance on the judgment of the Supreme Court in **Chandrapur Magnets Pvt. Ltd. vs. Collector of C. Excise, Nagpur**<sup>7</sup>; and

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7. 1996 (81) ELT 3 (SC)

(iii) The appellant was under a bonafide belief that CENVAT credit availed by it and reversed by it was in accordance with the relevant pronouncements. Hence, penalty is not imposable under rule 15(1) of the 2004 Credit Rules.

12. Shri Rakesh Agarwal, learned authorized representative appearing for the department, however, reiterated the findings recorded in the impugned order and submitted that they do not call for any interference. Learned authorized representative pointed out that there is nothing on the record to show that the appellant had reversed the CENVAT credit attributed to the sale of electricity to the State Electricity Board in accordance with the procedure prescribed and, therefore, interest was correctly charged by the Commissioner. Learned authorized representative also submitted that penalty has been correctly levied upon the appellant.

13. The submissions advanced by the learned counsel for the appellant and the learned authorized representative appearing for the department have been considered.

14. To appreciate the issues that are involved, it will be appropriate to first examine the show cause notices, the reply filed by the appellant and the order passed by the Principal Commissioner.

15. There is no dispute that the amount of CENVAT credit of Rs. 26,00,966/- availed by the appellant in respect of electricity sold to the State Electricity Board was reversed by the appellant as is clear from the show cause notice. The relevant portions of one such show cause notice dated 28.04.2014 are reproduced below:

"5. \*\*\*\*\* The assessee has utilized a part "percentage" of the total power generated from the Captive Power Plant in relation to production of their dutiable final product and the remaining power/electricity has been transferred to their

independent other plants and also sold to the Ajmer Vidhyut Vitran Nigam Limited.\*\*\*\*\* Therefore, it appears that the Cenvat Credit on the input services used in Captive Power Plant is admissible only to the extent of electricity generated through Captive Power Plant which has been utilized in manufacture of dutiable excisable goods at the premises of the assessee.\*\*\*\*\*

**6. The assessee vide letted dtd. 13.04.2014 has intimated that they have reversed Cenvat Credit amounting to Rs. 26,00,966/- in respect of credit availed on input services by them during the above period.**

7. From the above it appears that the assessee has wrongly availed Cenvat Credit amounting to Rs. 3,42,95,329/- in contravention of provisions of Rule 3(1) of the Credit Rules, 2004 read with Rule 2(1) ibid, which appears recoverable from them under Rule 14 of the Credit Rules read with Section 11A(1) of the Central Excise Act, 1944. The interest on the said irregular Cenvat Credit of Service Tax is also recoverable from them under Rule 14 of the Credit Rules read with Section 11AA of the Central Excise Act, 1944. **However, out of above the assessee has reversed credit amounting to Rs. 26,00,966/- and the same is liable to be appropriated to Govt. account.** The assessee also appears liable for penal action under Rule 15(1) of the Credit Rules 2004.

**8. Now, therefore, M/s Hindustan Zinc Ltd., Zawar Mines, Udaipur are hereby called upon to show cause and explain to the Commissioner, Central Excise Commissionerate, Jaipur-II, New Central Revenue Building, Statue Circle, Jaipur within 30 days of receipt of this notice as to why;**

- (a) The CENVAT credit amounting to Rs. 3,42,95,329/- should not be disallowed and recovered from them under Rule 14 of Cenvat Credit Rules, 2004 read with Section 11A(1) of the Central Excise Act, 1944 and the amount of Rs. 26,00,966/- already reversed by them, should not be appropriated into Govt. account.
- (b) Interest, on the wrongly availed Cenvat amount, should not be recovered from them under Rule 14 of the Cenvat Credit Rules, 2004 read with

Section 11AA of the Central Excise Act, 1944;  
and,

- (c) Penalty should not be imposed upon them under Rule 15(1) of the Cenvat Credit Rules, 2004.”

**(emphasis supplied)**

16. The appellant filed replies to the show cause notices and pointed out that the credit availed by the appellant pertaining to electricity sold to the State Electricity Board had been reversed by the appellant and in fact had also been appropriated in the show cause notices. The appellant also pointed out that the appellant was justified in availing credit in respect of electricity sold to the sister concerns of the appellant in view of the decision dated 06.04.2017 of the Tribunal in the order dated 06.04.2017 in matters pertaining to the appellant. The appellant also pointed out that rule 6 of the 2004 Credit Rules was not applicable in the case of the appellant and that no penalty could be imposed upon the appellant nor interest could be charged.

17. The Principal Commissioner, by order dated 26.06.2024, disallowed the CENVAT credit in respect of the electricity sold to the State Electricity Board and confirmed the demand with interest and penalty. The relevant portions of the order passed by the Commissioner are reproduced below:

“14.2 I further observe that the assessee claimed CENVAT credit for inputs and input services used in their Captive Power Plant (CPP) to generate electricity. However, they did not use all the electricity generated for their own production of final products. **Instead, a significant portion was regularly supplied to their sister concerns and sold to M/s Ajmer Vidhyut Vitaran Nigam Limited (AVVNL).** Upon scrutiny, it was found that the assessee used only a portion of the electricity generated in their CPP for manufacturing excisable goods within their own unit. The majority of the electricity was transferred to their sister concerns, each with separate factory premises and central excise registrations. **They also sold a portion of the electricity to AVVNL. As a result, the assessee voluntarily reversed the CENVAT credit**

**corresponding to the electricity sold. Accordingly, the assessee was found ineligible to claim CENVAT credit for the electricity generated in their CPP that was not used for manufacturing within their own registered premises but was transferred or sold elsewhere.**

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14.5 \*\*\*\*\* In view of the above, **I observe that the issue with regard to admissibility of the Cenvat Credit availed by the assessee for generation of electricity which was subsequently transferred to their sister concerns have attained finality in the favour of the assessee in as much as the Order dated 10.07.2023 in DBCA No. 185/2017 filed by the department in the case of M/s. HZL, Zawar Mines, Udaipur has been accepted by the competent authority on merit.**

14.8 I observe that in the above SCNs demand was made in respect of the amount of Cenvat Credit which was attributed to transfer of electricity to the sister concerns of the assessee and the amount of Cenvat credit attributed to the sale of electricity to other units i.e. M/s. AVVNL, out of which the amount of Cenvat credit attributed to the sale of electricity to other units i.e. M/s. AVVNL was proposed to be appropriated in the SCNs itself as the assessee already reversed the same before issuance of the SCN. **I observe that the amount of Cenvat Credit attributed to the sale of electricity to other units i.e. M/s. AVVNL is calculated in the SCNs. I accordingly accept the amount of reversal of cenvat attributed to the sale of electricity to other units i.e. M/s. AVVNL. However, I observe that amount of reversal has been quantified but Whether the reversal has been made in accordance with Rule 6 of the CCR, 2014 or not has not been mentioned in the SCNs, nor the same is available in the records available. Accordingly, question of demand of interest on the the reversal of cenvat attributed to the sale of electricity to other units i.e. M/s, AVVNL still remains unanswered by the assessee. I therefore**

**confirm the demand of interest on the already reversed amount.**

14.9 From the discussions and findings as above, I observe that the issue is no more res-integra and Cenvat Credit on inputs and input services proportionate to the power transferred to sister concerns through the Captive Power Plants, need not be reversed. These findings are also well supported by the judgments of the hon'ble High Court Jodhpur which have been accepted by the department. **I therefore find that the assessee was eligible to avail the proportionate Cenvat Credit attributed to transfer of electricity to the sister concerns of the assessee. I therefore find that the demands raised against the assessee vide above SCNs in respect of the proportionate Cenvat credit attributed to transfer of electricity generated through captive power plants to their sister concern is not sustainable and is liable to be dropped. Further, Since demand itself is not sustainable question of demand interest and imposition of penalty on the assessee would not arise, I hold accordingly.**

**Further, the remaining demand of Cenvat credit attributed to sale of electricity is liable to be confirmed along with interest under Section 11A(1) and 11AA of the Central Excise Act, 1944 respectively read with Rule 14 of the Cenvat Credit Rules, 2004 and the already reversed amount is liable to be appropriated.**

14.10 \*\*\*\*\* I find that there has been a deliberate act on the part of the assessee to willfully suppress the information in as much as they neither provided details in any ER-1 returns during the said period nor reversed the amount timely on monthly basis in accordance with the provisions of Rules 6 (3) of the Cenvat Credit Rules, 2004. \*\*\*\*\*

14.11 \*\*\*\*\* The assessee have not paid duty/reversed proportionate Cenvat Credit on monthly basis and even not furnished the relevant details in the periodical ER-1 returns, hence, they are liable for penal action under

section 11AC of Central Excise Act, 1944 read with Rule 15(1) of Cenvat Credit Rules, 2004.”

**(emphasis supplied)**

18. The first issue that arises for consideration is whether interest could have been charged under section 11AA of the Central Excise Act read with rule 14 of the 2004 Credit Rules on the amount of credit availed by the appellant towards the electricity sold to the State Electricity Board.

19. Section 11AA of the Central Excise Act deals with interest on delayed payment of duty. Sub-sections (1) and (2) of section 11AA are reproduced below:

**“11AA Interest on delayed payment of duty-** (1)

Notwithstanding anything contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.”

20. It would be clear from the aforesaid provisions of section 11AA of the Central Excise Act that interest is payable if the amount of duty is paid by the person after the due date and is calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

21. The show cause notice does not give any reason as to why interest is recoverable under section 11AA of the Central Excise Act. It merely alleges

that as the appellant had wrongly availed CENVAT credit in contravention of the provisions of rule 3(1) of the 2004 Credit Rules, it appears that the amount is recoverable under rule 14 of the 2004 Credit Rules read with section 11A(1) of the Central Excise Act. It further alleges that "interest on the said irregular CENVAT credit of service tax is also recoverable from them under rule 14 of the Credit Rules read with section 11AA of the Central Excise Act, 1944".

22. It is, therefore, clear that the show cause notice does not even give the date on which the amount of duty was due and the date on which it was reversed. It appears that merely because credit had been wrongly availed, the show cause notice mentions that interest is also payable under section 11AA of the Central Excise Act.

23. In the reply filed to the show cause notice, the appellant clearly stated that in connection with the electricity sold to the State Electricity Board, credit had been reversed on monthly basis prior to the issuance of the show cause notice and, therefore, there can be no recovery of the amount under rule 14 of the 2004 Credit Rules. The Commissioner has taken note of this fact in paragraph 14.8 of the order and this paragraph has been reproduced above. The Commissioner noticed that the amount of CENVAT credit attributed to the sale of electricity to the State Electricity Board was calculated in the show cause notices and this amount of credit and the amount of reversal of credit attributed to the State Electricity Board was accepted by the Commissioner. The Commissioner, however, questioned that the show cause notice does not show whether the reversal was made in accordance with rule 6 of the 2004 Credit Rules and, therefore, confirmed the demand of interest under section 11AA of the Central Excise Act.

24. This reasoning of the Commissioner cannot be accepted. It was for the department to specifically allege in the show cause notice why interest was

to be paid by the appellant under section 11AA of the Central Excise Act when the amount of CENVAT credit taken by the appellant towards sale of electricity to the State Electricity Board had been reversed. If there was any violation of rule 6 of the 2004 Credit Rules, then the same had to be specifically pointed out in the show cause notice. The show cause notice does not allege that since rule 6 of the 2004 Credit Rules had been violated, interest would become payable in terms of section 11AA of the Central Excise Act read with rule 14 of the 2004 Credit Rules. The order passed by the Commissioner confirming the demand of interest under section 11AA of the Central Excise Act, therefore, cannot be sustained and deserves to be set aside.

25. The next issue that arises for consideration is whether penalty could have been imposed upon the appellant under rule 15(1) of the 2004 Credit Rules on the portion of the electricity sold by the appellant to the State Electricity Board.

26. No duty was payable by the appellant under section 11A of the Central Excise Act as the amount of credit availed by the appellant on the sale of electricity sold to the State Electricity Board had been reversed as reversal of credit amounts to not taking credit at all.

27. The Supreme Court in **Chandrapur Magnet Wires (P) Ltd. vs. Collector of C. Excise, Nagpur**<sup>8</sup> and **Commissioner of Central Excise & Customs vs. M/s. Precot Meridian Limited**<sup>9</sup> held that reversal of credit means that the party did not avail the input service credit. A Division Bench of the Tribunal in **M/s. Star Agriwarehousing & Collateral Management Limited vs. Commissioner, Central Excise & Service Tax**<sup>10</sup> also

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8. 1996 (81) E.L.T. 3 (S.C.)

9. 2015 (325) E.L.T. 234 (S.C.)

10. Service Tax Appeal No. 51818 of 2015 decided on 28.01.2020

observed that once the proportionate reversal of CENVAT credit takes place, it tantamounts to non-availing of the input service credit.

28. Penalty has been imposed on the appellant under rule 15(1) of the 2004 Credit Rules. Rule 15(1) of the 2004 Credit Rules is reproduced below:

**“Rule 15** Confiscation and penalty- (1) If any person, takes or utilizes CENVAT credit in respect of input or capital goods or input services, wrongly or in contravention of any of the provisions of these rules, then, all such goods shall be liable to confiscation and such person, shall be liable to a penalty not exceeding the duty or service tax on such goods or services, as the case may be, or two thousand rupees, whichever is greater.”

29. Rule 15(1) of the 2004 Credit Rules can be applied only when a person takes or utilizes CENVAT credit wrongly or in contravention of any of the provisions of the 2004 Credit Rules.

30. As noticed above, the appellant had reversed CENVAT credit in respect of inputs and input services attributable to the power sold to the State Electricity Board on a monthly basis and this would amount to non-taking of CENVAT credit. It cannot therefore, be urged that the appellant had availed credit of input and input services wrongly.

31. In paragraph 14.10 of the order, the Commissioner has found that there was a deliberate act on the part of the appellant to willfully suppress information in as much as it neither provided details in any of the ER-1 returns during the said period nor reversed the amount timely on monthly basis in accordance with the provisions of rule 6(3) of the 2004 Credit Rules.

32. In the first instance, as noticed above, the finding recorded by the Commissioner regarding violation of rules 6(3) has not been established. Secondly, the Commissioner has applied rule 15(2) which relates to suppression of facts. Rule 15(1) does not deal with suppression of facts or

fraud. Thus, rule 15(1) of the 2004 Credit Rules could not have been invoked for imposing penalty upon the appellant.

33. Thus, for all the reasons stated above, the order dated 26.06.2024 passed by the Commissioner in so far as it relates to the first six show cause notices is set aside and all the six appeals are allowed.

(Order Pronounced on **24.11.2025**)

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

**(S. V. SINGH)**  
**MEMBER (TECHNICAL)**

Kritika

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

PRINCIPAL BENCH – COURT NO. I

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(Arising out of Order-in-Original No. UDZ-EXCUS-000-COM-28-34-2024-25 dated 26.06.2024 passed by the Commissioner of Central Goods and Service Tax Commissionerate, Udaipur, Rajasthan)

**M/s Hindustan Zinc Ltd.,**  
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**APPEARANCE:**

Ms. Sukriti Das and Mr. Ashutosh Chaudhary, Advocates for the Appellant  
Shri Rakesh Agarwal, Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**  
**HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

**DATE OF HEARING: 27.10.2025**  
**DATE OF DECISION: 24.11.2025**

**ORDER**

Order pronounced.

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

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