CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>MUMBAI</u>

REGIONAL BENCH - COURT NO. 2

Excise Appeal No. 87656 of 2016

[Arising out of Order-in-Original No. 01/SK/M-1/2014 dated 21.05.2014 passed by the Commissioner, Central Excise, Mumbai-I.]

Senior Manager (P & S) …. **Appellant**
Western Railway Printing Press
Shakti Mills Lane, Off. E. Moses Road,
Mahalaxmi, Mumbai – 400 011.

Versus

Commissioner of Central Goods & Services Tax …. **Respondent**
Mumbai Central CGST Commissionerate
GST Bhawan, 115, Maharshi Karve Road
Opp. Church Gate Station
Mumbai – 400 020.

<u>Appearance:</u>

Ms. Delilah Fernandes, Advocate for the Appellant

Shri Xavier Mascarenhas, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86165/2026

Date of Hearing: 18.08.2026
Date of Decision: 22.09.2026

Per: M.M. PARTHIBAN

This appeal has been filed by the Senior Manager (Printing & Stationery), Western Railway Printing Press, Mahalaxmi, Mumbai (herein after, referred to as "the appellant", for short) assailing the Order-in-Original No. 01/SK/M-1/2014 dated 21.05.2014 (herein after, referred to as "the impugned order") passed by the Commissioner, Central Excise, Mumbai-I.

2. Central Board of Indirect Taxes & Customs (CBIC), Ministry of Finance have issued Notification No. 02/2017-Central Tax dated 19.06.2017, as amended, for prescribing territorial jurisdiction of Principal Commissioners/ Commissioners of Central Goods and Service Tax & Central Excise for

various Commissionerates across the country in exercise of the powers vested on them read with it under Sections 3 and 5 of the Central Goods and Services Tax Act, 2017 read with Section 139 *ibid*. As per the said notification dated 19.06.2017, each of the Commissionerate is provided with specific jurisdiction, which *inter alia* contain particular Postal Index (PIN) code numbers for the areas covered and taxpayers falling under such area, who are covered under the existing laws of Central Excise Act, 1944; Finance Act, 1994. Therefore, considering the aforesaid legal provision and that the appellant is presently functioning under the jurisdiction of the Central Goods and Service Tax authorities, the revised name and address of the respondent department has been suitably incorporated. The Registry is also directed to incorporate the following changed name and address of the respondent department in the appeal records for the purpose of disposal of the appeal, as *"Commissioner of Central Goods and Services Tax, Mumbai Central Commissionerate, GST Bhavan, 115 Maharshi Karve Road, Opp. Church Gate Station, Mumbai – 400 020."*.

3.1 Brief facts of the case, leading to this appeal, are summarized herein below:

3.2 The appellant herein is engaged *inter alia*, in manufacture and printing of various stationery items viz., registers, account books, receipt books, forms, order books, letter pads, memorandum pads and similar articles, binders, file covers, manifold business forms and other articles of stationery of papers and paper boards exclusively used for by the Western Railways. The reservation slips are used for booking of tickets in railways; receipt books used by Travelling Ticket Examiner (TTE) for collecting excess fares, fines, penalty etc.; Working timetable used by motor men for running the trains. Such stationery items are having characters and letters printed, inscription of logo of Western Railways, meant for the exclusive use and utility within the departments/divisions/sections of the Western Railway alone, which is one of the zonal railways of Indian Railway, working under the Ministry of Railways, Government of India. These printing and stationery items classifiable under Central Excise Tariff Sub-heading 4820.10 are not capable of being brought to the market for sale or distribution and therefore have no potentiality of sale or marketable nature. However, the department had contended that since the impugned goods are classifiable under Central Excise Tariff Heading (CETH) 482010 of the Schedule to the Ce/ntral Excise Tariff, and such goods are liable for payment of central excise duty at 12% along with education cess and higher education cess. On this basis, the Department had issued Show Cause cum Demand Notice (SCN) dated 19.03.2014 demanding central excise duty of Rs. 95,93,181/- along with interest under Section 11A of the Central Excise Act, 1944. The said SCN was adjudicated by the learned Commissioner of Central Excise in confirming the proposal for demand of central excise duty of Rs. 95,93,181/- along with interest under Section 11A ibid and also imposed penalty equal to duty under Rule 25 of the Central Excise Rules, 2002. Feeling aggrieved with the impugned order, the appellant has preferred this appeal before the Tribunal.

4. Learned Counsel appearing for the appellant submitted that on the very same identical issue, the SCNs issued on similar grounds for the earlier periods have been examined by the Co-ordinate Benches of the Tribunal and the issue has been decided in their favour vide Final Orders (i) No. A/1140-1144/15/EB dated 06.05.2015; and (ii) No. A/87080-87081/2023 dated 02.11.2023. Hence, she pleaded that the impugned order is not legally sustainable and consequently no penalty is imposable on the appellant.

5. Learned Authorised Representative (AR) for Revenue reiterated the findings in the impugned order.

6. Heard both sides and perused the records of the case. We have also examined the submissions advanced by learned Counsel appearing for the appellant and the learned Authorized Representative of the Department.

7. The issue involved in this appeal is to examine whether the appellant is liable to pay Central Excise duty on articles of stationery of paper and paper boards etc., falling under CETH 4820.10, during the disputed of July, 2013 to January, 2014; and whether the adjudged demands confirmed in the impugned order is legally sustainable.

8.1 Both sides agree that the issue arising out of the present dispute for the earlier periods have already been decided favourably in the case of the appellants vide Final Orders dated 06.05.2015 and 02.11.2023. We note that in these orders, the issue have been discussed thread bare including the excisable nature of the impugned goods and the liability for payment of central excise duty as demanded by the department and it has been held that the excise duty liability is not legally sustainable.

8.2 We find that the Co-ordinate Bench of the Tribunal upon examination of a number of judgements delivered by the higher judicial forum in the case of *Dy. Chief Manager, (Printing & Stationery), Central Railway* - 2015 (328) E.L.T. 296 (Tri. - Mumbai), has held that the impugned goods having not been proved by the department as capable of being bought and sold for consideration in the market, the demand of Central Excise duty is not sustainable. The relevant paragraphs of the said Final order No. A/1140-1144/15/EB dated 06.05.2015 are extracted below:

> *"2…. The fact of the case is that the appellant Central Railway printing press located at Byculla, Mumbai are engaged in printing various forms such as hospital form, leave application form, reservations form application form for passes, application form for privileged tickets and similar various forms for different purposes. These forms are used by Central Railway for their own day to day function as captive use. Revenue issued various show cause notices alleging that Central Railway printing press engaged in manufacture of excisable goods viz. Registers, accounts books, various forms, order books, receipt books, letter pad, memorandum pads and similar articles binding folders, file cover, mainly business and other articles of stationery papers and paper board etc. which are classified under 4820.10 of Central Excise Tariff Act, 1984 product of this chapter attracts duty. Various show cause notices were issued wherein excise duty classifying under Chapter 482010 and valuation under Rule 8 of Central Excise (Valuation) Rules, 2000, the demand was proposed. The appellant took stand that their product is of printing industries and correctly classifiable under chapter 4901 which attracts NIL rate of duty. Second ground they have taken that goods is not for sale it is for captive consumption therefore in view of Hon'ble High Court in the case of Moti Laminates (P) Ltd. v. CCE - (1995) 3 SCC 23 = 1995 (76) E.L.T. 241 (S.C.) it is not excisable goods as non-marketable goods. In the adjudication, the demand raised in show cause notices were confirmed holding that products in question are classifiable under Chapter 4820 and not under 4901 on the ground that product are registers, account books, various forms, order books, receipt books, letter pad, memorandum pads and similar articles binding folders, file cover, mainly business and other articles of stationery papers and paper board which are covered under 482010. On the issue of marketability, the adjudicating authority has held that products are commercial known goods in the market for being bought and sold. It was contended that it is necessary that goods should be marketed, even if product is consumed captively the status of marketability will not change. Being aggrieved by the impugned order appellant filed these appeals.*
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> *xxx xxx xxx xxx*
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> *5. We find that in the show cause notices as well as in the impugned order it was contended that appellant are engaged in manufacture of registers, accounts books, various forms, order books, receipt books, letter pad, memorandum pads and similar articles binding folders, file cover, mainly business and other articles of stationery papers and paper board. However, ld. Sr. Counsel for the appellant produced almost all types of forms and printed materials which are printed in the appellant's printing press and it was observed that products being manufactured by them in their printing press are mostly of various printed forms and not registers, books and pads therefore looking to the nature of the product being manufactured by the*

appellant it is found that same are not classifiable under chapter 48, all the forms are printed with very detailed information and only some blank column are printed for filling up by manuscript or typescript therefore in our considered view the product of appellant is correctly classifiable under Chapter 49. We have gone through various judgments on the identical issue and found that in those judgments products are more or less identical and same were held classifiable under Chapter 49. Relevant paras of judgments are reproduced below :-

Gopsons Papers Ltd. v. Commissioner of Central Excise, Noida [2006 (202) E.L.T. 313 (Tri. - Del.)]

10. The finding of the Commissioner is erroneous and is contrary to normal commercial practices. In the very nature of selling tickets, printed formats cannot have all the particulars. As already noticed in para 7 of this order, HSN Explanatory Notes under Chapter 49 specifically recognizes this and clarifies that certain printed articles may be intended for completion at the time of use and still would remain in the heading 49.11 provided "they are essentially printed matter". The note goes on to clarify that printed forms (e.g. magazine subscription forms), blank multi-coupon travel tickets, circular letters, identity documents and cards etc. requiring only the insertion of particulars (e.g. dates and names) are classified in this heading. Thus, existence of blank portions in printed forms do not take them out of "other printed products or articles". Many are the items that readily come to mind. Most printed application forms would leave the name and other particulars of the applicant blank. Similarly, ticket forms would not have names/numbers of the buyers. In the present case also, particulars of the buyers/numbers of the lottery tickets would get printed only at the time of sale of tickets. That does not affect the character and identity of the paper rolls as blank lottery tickets. Therefore, the finding of the Commissioner that these rolls are not products of printing industry is not sustainable.

11. We also find that an almost identical issue, of the classification of the lottery ticket, had come up before a Co-ordinate Bench of this Tribunal in the case of M/s. Sai Security Printers Ltd. v. C.C.E., Faridabad - 2006 - TIOL - 398-CESTAT-Del. and that Bench held that the correct classification would be under 4901.90. We are in complete agreement with that decision and following that order, the classification in the present case is ordered under heading 4901.90.

Commr. of C. Ex., Belapur v. Alpha Carbonless Paper Mfg. Co. Pvt. Ltd. [2014 (304) E.L.T. 604 (Tri. - Mumbai)]

6.1 From the HSN explanatory notes, it is seen that Heading 4823 excludes products like lottery tickets, scratch cards, raffle tickets and tombola tickets. Similarly, HSN explanatory notes to Heading 4901 clearly shows that "certain printed articles may be intended for completion in manuscript or typescript at the time of use but remain in this heading provided they are essentially printed matter. Thus, printed forms, travel tickets, circular letters, identity documents and cards printed with messages, notices, etc. requiring only the insertion of particulars, e.g. dates and names are classified in this heading. The said notes further say that tickets for admission to places of entertainment, tickets for travel by public or private transport or other similar tickets are also included in Chapter 49. From the explanatory notes, it is clear that the impugned goods, namely, ATM printed rolls, lottery ticket printed rolls and bus ticket printed rolls would merit classification under Chapter 49 as "products of the printing industry". The decision of this Tribunal in the case of Gopsons Papers Ltd. and Sai Security Printers Ltd. (cited supra) also clearly held that lottery tickets, bus tickets, cheque books, etc. printed on thermal paper rolls and cut to size are classifiable under Heading 4901.90 as products of the printing industry. In the case of Metagraphs Pvt. Ltd., the Hon'ble Apex Court held that if printing brings into existence a product, the resultant product would be a "product of printing industry". In the case before us, it is not in dispute that the printing on the thermal sheets/rolls of paper brought into existence, receipts for the ATM, lottery tickets and rolls for bus tickets. Therefore, printing is not merely incidental to the use of the product as such printing imparts a substantial character and quality to the product. It is true that while actually using, certain particulars are required to be entered in these rolls by the ATM or the lottery

> *machine or in the bus ticket vending machine. Nevertheless the products is specifically meant to be used as ATM receipts, lottery tickets and bus ticket. It is the printing done on the thermal paper which has imparted these characteristics and therefore, it has to be held that printing is not merely incidental to the use of the products. Applying the ratio of the decisions cited supra, it becomes evident that the impugned goods prior to enactment of Finance Bill, 2012 merit classification as "products of the printing industry". Further, it is seen that in the Finance Bill, 2012 a specific note 14 (supra) was inserted in Chapter 48 to bring within the scope of Chapter 48 certain products of the printing industry. The said amendment introduced by way of Note 14 to Chapter 48, was only prospective and was not given any retrospective effect. This itself indicates that prior to the insertion of Note 14 to Chapter 48, the impugned products merit classification under Chapter 49.*
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> *7. In the light of the above discussion, we are of the considered view that the impugned order does not suffer from any infirmity. Accordingly, we dismiss the appeal filed by the Revenue as devoid of merits.*
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> ***Metagraphs Pvt. Ltd. v. Collector of Central Excise, Bombay [1996 (88) E.L.T. 630 (S.C.)]***
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> *10. The label announces to the customer that the product is or is not of his choice and his purchase of the commodity would be decided by the printed matter on the label. The printing of the label is not incidental to its use but primary in the sense that it communicates to the customer about the product and this serves a definite purpose. This Court in Rollatainers case held that "what is exempt under the notification is the 'product' of the printing industry. The 'product' in this case is the carton. The printing industry by itself cannot bring the carton into existence". Let us apply this above formula to the facts of this case. The 'product' in this case is the aluminium printed label. The printing industry has brought the label into existence. That being the position and further the test of trade having understood this label as the product of printing industry, there is no difficulty in holding that the labels in question are the products of the printing industry. It is true that all products on which some printing is done, are not the products of printing industry. It depends upon the nature of products and other circumstances. Therefore, the issue has to be decided with reference to facts of each case. A general test is neither advisable nor practicable. We are, therefore, of the opinion that the Tribunal was not right in concluding that the printed aluminium labels in question are not 'products of printing industry'.*
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> *11. Accordingly, the appeals are allowed and the impugned orders of the Collector, Central Excise are set aside and the appellants are entitled to claim exemption on the labels in question under the above mentioned Notification. There will be no order as to costs.*
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> *xxxx xxxx xxxx xxxx*

From above judgments it is crystal clear that product in question being in the form of various printed forms with some blanks is product of printing industries and the same is classifiable under Chapter 49 and excluded from Chapter 48 therefore in our considered view the product in question are classifiable under Chapter 4901 and hence not liable for duty. On the issue of marketability, in view of the fact that all the printed products are contained details related to and for the purpose of various day to day function of Central Railway, these products are indeed used in-house by Central Railway. Excisebility of the product comes into play only when paper is printed. When bought out paper are printed and comes into existence an excisable product then test of marketability has to be under gone. After printing of the plain paper with the details containing therein all these forms leaflet, folders etc. can be used by Central Railway alone and it can neither be used nor shall be useful for any other person other than Central Railway. This undisputed facts is more than sufficient reason to hold that the product is not marketable because same is neither capable of being bought and sold nor can be factually bought and sold. As regard the marketability, the contention of the Revenue is that the product is commercially known in the market does not hold water *for the reason that if the product in the present case since not capable being bought and sold, cannot be commercially known as marketable. We agree with the submission of ld. Sr. Counsel that Revenue has not undertaken any exercise to prove that this very product are marketable. Therefore admittedly the Revenue has not discharged the burden lies on them as regard the test of marketability of the product. The judgments in this regard relied upon by the ld. Sr. Counsel squarely applicable to the present case that if the burden of proof of marketability does not discharged by the Revenue by producing the evidence then claim of appellant that the goods in question is not marketable must be accepted and no contrary view can be taken. In this context some judgments and relevant paras thereof are reproduced below.*

***Gujarat Nermada Valley Fert. Co. Ltd.* v. *Collector of Ex. & Cus.* [2005 (184) E.L.T. 128 (S.C.)]**

7. The onus was on the Revenue. The only piece of evidence which has been produced by the Revenue was a test report which merely stated that the sample showed that the items were organic chemicals. It does not in any way establish marketability. Nor can marketability be established on the basis of mere stability. Something more would have to be shown to establish that DECA AND CMBE were known in the market as commercial products.

Collector of Central Excise, Patna v. Tata Iron & Steel Co. Ltd. [2004 (165) E.L.T. 386 (S.C.)]

21. This Court, in conclusion, held that the onus to show that particular goods on which excise duty is sought to be levied have gone through the process of manufacture in India is on the Revenue and that the Revenue have done nothing to discharge this onus.

22. In our opinion, this Court in Indian Aluminium Co. Ltd. (supra) has held that merely selling does not mean dross and skimming are marketable commodity as even rubbish can be sold and everything, however, which is sold is not necessarily a marketable commodity as known to commerce and which, it may be worthwhile to trade in. The issue involved in this case is governed by the past decisions of the Tribunal and also of this Court where the Tribunal and this Court held that the zinc dross and skimming arising as refuse during galvanisation process are not excisable goods. The Tribunal, in our opinion, has rightly relied upon the decision of this Court in Indian Aluminium Co. Ltd. (supra) and in view of the above decision of the Tribunal following this Courts opinion in Indian Aluminium Company Limited (supra), we disagree with the appellant that zinc dross, flux skimming and zinc scallings are goods and hence excisable.

F.G.P. Ltd. v. Union of India [2004 (168) E.L.T. 289 (S.C.)]

14. It is thus clear that the marketability of the goods is an essential ingredient of excisable goods for being subjected to the excise duty.

15. That the goods, are marketable, has to be proved by the excise authorities. In this case the appellants filed affidavits of certain concerns showing that they are not interested in purchasing 'glass lumps'. No evidence whatsoever has been brought on record by the excise authorities to show that the said goods are marketable in the sense stated above. Based on the evidence of affidavits filed by the appellant it is sought to be argued that the deponents may not be interested in purchasing 'glass lumps' but it does not disprove marketability of the goods. We are unable to accept this contention. The burden of showing that the goods are marketable is on the Revenue. In the absence of any proof brought on record by the Revenue that 'glass lumps' are marketable or capable of being marketed, it is not possible to hold that the test of marketability is satisfied. For these reasons we set aside the order of the CEGAT under challenge and allow the appeal with costs.

C.A. 7114/2000 @ SLP (C) 7908/85 :

Bhor Industries Ltd. v. Collector of Central Excise [1989 (40) E.L.T. 280 (S.C.)]

6. This view was reiterated again in Union Carbide India Ltd. v. Union of India - 1986 (24) E.L.T. 169 (S.C.) = (1986) 2 SCC 547 where Pathak, J. as the learned Chief Justice then was, speaking for the Court observed that in order to attract excise duty the article manufactured must be capable of sale to a consumer. The expression "goods manufactured or produced" must refer to goods which are capable of being sold to the consumer. This Court observed as follows :-

> *"It does not seem to us that in order to attract excise duty the article manufactured must be capable of sale to a consumer. Entry 84 of List I of Schedule VII to the Constitution specifically speaks of "duties of excise on tobacco and other goods manufactured or produced in India ……..", and it is now well accepted that excise duty is an indirect tax, in which the burden of the imposition is passed on to the ultimate consumer. In that context, the expression "goods manufactured or produced" must refer to articles which are capable of being sold to a consumer. In Union of India v. Delhi Cloth & General Mills, this Court considered the meaning of the expression "goods" for the purposes of the Central Excises and Salt Act, 1944 and observed that "to become 'goods' an article must be something which can ordinarily come to the market to be bought and sold", a definition which was reiterated by this Court in South Bihar Sugar Mills Ltd. v. Union of India."*

7. It is necessary in this connection to reiterate the basic fundamental principles of excise. The Judicial Committee of the Privy Council in Governor General in Council v. Province of Madras - 1978 (2) E.L.T. (J280) =(1945 F.C.R. 179), this Court observed at page 1287 of the report that excise duty was primarily a duty on the production or manufacture of goods produced or manufactured within the country. This Court again In Re The Bill to Amend Section 20 of the Sea Customs Act, 1878, and Section 3 of the Central Excises and Salt Act, 1944 [1964 (3) SCR 787] at page 822 of the report referring to the aforesaid observations of the Judicial Committee reiterated that taxable event in the case of duties of excises is the manufacture of goods and the duty is not directly on the goods but on the manufacture thereof. Therefore, the essential ingredient is that there should be manufacture of goods. The goods being articles which are known to those who are dealing in the market having their identity as such. Section 3 of the Act enjoins that there shall be levied and collected in such manner as may be prescribed duties of excise on all excisable goods other than salt which are produced or 'manufactured' in India. "Excisable goods" under Section 2(d) of the Act means goods specified in the Schedule to the Central Excise Tariff Act, 1985 as being subject to a duty of excise and includes salt. Therefore, it is necessary, in a case like this, to find out whether there are goods, that is to say, articles as known in the market as separate distinct identifiable commodities and whether the tariff duty levied would be as specified in the Schedule. Simply because a certain article falls within the Schedule it would not be dutiable under excise law if the said article is not "goods" known to the market. Marketability, therefore, is an essential ingredient in order to be dutiable under the Schedule to Central Excise Tariff Act, 1985.

11. In view of the Appellate Collector's order dated 14-1-1974 it was the duty of the Revenue to adduce evidence or proof that the articles in question were goods. No evidence or proof was produced. The Tribunal went wrong in not applying the proper test. The test of marketability or capable of being marketed was not applied by the Tribunal."

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On going through above judgments it is found that since, in the present case, first the Revenue has not discharged the burden of proof that the product in question is marketable or otherwise and from the nature of the product coupled with the fact that printed material printed in the appellants' printing press is not for general use in the market but for their own use, the goods clearly not marketable. We are fully in agreement with the ld. Sr. Counsel that in terms of definition of excisable goods and explanation thereto the goods should be capable of being bought and sold and that too for consideration. In the present case goods being printed with name and details

> *of Central Railway is not capable of being bought and sold for consideration hence the same is not marketable goods. In view of our above discussion, we are of the considered view that product in question are not dutiable on both the counts of classification as well as marketability. We therefore set aside the impugned orders and allow the appeals with consequential relief, if any, in accordance with law."*

8.3 We further find that the Co-ordinate Bench of the Tribunal in the case of self-same appellant vide Final Order dated 02.11.2023 by relying on the decision of the Tribunal in the case of *Dy. Chief Manager, (Printing & Stationery), Central Railway* (supra), has held that central excise duty on impugned goods is not sustainable. The relevant paragraphs of the said Final order No. A/87080-87081/2023 dated 02.11.2023 are extracted below:

> *"2. It is the case of the central excise authorities that the activity is tantamount to manufacture rendering the goods liable to duties of central excise at the rate corresponding to sub-heading 4820 10, subject to effective rate as prescribed in the prevailing notifications, of Schedule to Central Excise Tariff Act, 1985.*
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> *5. We find that the issue in dispute is squarely covered by the decision of the Tribunal in re Dy Chief Manager (P&S), Central Railway in relation to the same activity undertaken by the Central Railway which held that…*
>
> *On going through above judgments it is found that since, in the present case, first the Revenue has not discharged the burden of proof that the product in question is marketable or otherwise and from the nature of the product coupled with the fact that printed material printed in the appellants' printing press is not for general use in the market but for their own use, the goods clearly not marketable. We are fully in agreement with the ld. Sr. Counsel that in terms of definition of excisable goods and explanation thereto the goods should be capable of being bought and sold and that too for consideration. In the present case goods being printed with name and details of Central Railway is not capable of being bought and sold for consideration hence the same is not marketable goods. In view of our above discussion, we are of the considered view that product in question are not dutiable on both the counts of classification as well as marketability. We therefore set aside the impugned orders and allow the appeals with consequential relief, if any, in accordance with law.'*
>
> *6. In view of this settled decision of the Tribunal, we find that the impugned orders lack merit and are consequently set aside to allow the appeals."*

9. In view of the settled legal position as aforesaid in the case of self-same appellant in Final Order dated 02.11.2013 and in the case of *Dy. Chief Manager, (Printing & Stationery), Central Railway* (supra), we find that the issue arising out of the present dispute is no more *res integra.* Accordingly, we do not find any merits in the impugned order passed by the learned

Commissioner, in confirming the adjudged demands on the appellant and consequently setting aside the same.

10. In the result, the impugned order 21.05.2014 passed by the learned Commissioner is set aside and the appeal filed by the appellant is allowed in their favour.

(Order pronounced in open court on 22.09.2026)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha