



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Central/excise Appeal No. 13/2025

URN: EXCIA / 37U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Kmg Rolling Pvt. Ltd., E-1100, Riico Industrial Area, Phage-Iii,
Bhiwadi, Alwar, Rajasthan 301019

----Respondent

Connected With

D.B. Central/excise Appeal No. 4/2025

URN: EXCIA / 8U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

M/s Unnati Alloys Pvt. Ltd., Jaipur, 205, Ajeet Bhawan, 4697/6 Ansari
Road, Daryaganj, New Delhi 110002

----Respondent

D.B. Central/excise Appeal No. 5/2025

URN: EXCIA / 9U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Amit Gupta Son Of Not Known, Address D-1993, 1St Floor, Palam
Vihar, Gurugram, Haryana 122017

----Respondent

D.B. Central/excise Appeal No. 6/2025

URN: EXCIA / 10U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Jagdish Malhotra, Director Of Malhotra Cables Private Limited, Unit-1,
69/2A, Najafgarh Road, Moti Nagar Behind Galaxy-Toyota Showroom,
New Delhi 110015

----Respondent

D.B. Central/excise Appeal No. 7/2025

URN: EXCIA / 11U / 2025



Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Rajeev Malhotra, Director Of Malhotra Cables Private Limited, Unit-1,
69/2A, Najafgarh Road, Moti Nagar Behind Galaxy-Toyota Showroom,
New Delhi 110015

----Respondent

D.B. Central/excise Appeal No. 9/2025

URN: EXCIA / 13U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Kopertek Metals Pvt. Ltd., Sp-238, Kahrani, Bhiwadi Extension,
Industrial Area, Bhiwadi, Rajasthan 301019

----Respondent

D.B. Central/excise Appeal No. 14/2025

URN: EXCIA / 38U / 2025

Commissioner, Central Excise And Cgst-Alwar, A-Block, Surya Nagar,
Alwar, Rajasthan 301001

----Appellant

Versus

Anil Goel Director Kmg Rolling Pvt. Ltd., E-1100, Riico Industrial Area,
Phase-Iii, Bhiwadi, Alwar, Rajasthan 301019

----Respondent

For Appellant(s)	:	Mr. Ajay Shukla with Ms. Jyoti Sharma
For Respondent(s)	:	Mr. Rohan Chatter with Ms. Apeksha Bapna on behalf of Mr. Siddharth Ranka

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

29/06/2026

1. Both the counsel are *ad idem* that the questions of law raised in the present appeals are subject matter of examination by the



Hon'ble Supreme Court in **Special Leave Petition (Civil)**
No.5392/2025- Union of India & Ors. Vs. GMR Airport
Infrastructure Limited wherein, the observations were made by
the Hon'ble Supreme Court as under:

"9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the matter.

2. Having noticed the aforesaid, we are of firm view that the present appeals can be disposed of with observation that the law as laid down by the Hon'ble Supreme Court in **GMR Infrastructure Limited** (*supra*) would apply *mutatis mutandis* to the present appeals.
3. Interim orders shall continue to operate.
4. The present appeals are, accordingly, disposed of. All pending application also stand disposed of.
5. A copy of this order be placed in each connected file.

(MANEESH SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

RAHUL MIRKHANI/85-91