

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Central/excise Appeal No. 12/2025
URN: EXCIA / 36U / 2025

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

----Appellant

Versus

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

----Respondent

For Appellant(s)	:	Mr. Ajay Shukla, Mr. Raghav Sharma, Mr. Shivam Sharma, Ms. Jyoti Sharma
For Respondent(s)	:	

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SANDEEP TANEJA

Order

07/07/2026

1. Appeal is directed against the impugned order dated 25.11.2025 passed by the learned CESTAT, vide which Order-in-original dated 25.11.2024 was set aside.

2. In a similar matter bearing D.B. Central/excise Appeal No. 13/2025 and other connected matters, a Co-ordinate Bench of this Court passed a following order dated 29.06.2026. The same is reproduced herein:

"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."*

3. Learned counsel for the respective parties jointly submit that instant appeal be also thus disposed of in same terms.

4. In the view of consensus as above the appeal in hand is disposed of in terms of order dated 29.06.2026, *ibid*, and the interim order shall continue to operate subject to final outcome of **SLP No. 5392/2025 Union of India & Ors. Vs. GMR Airport Infrastructure Limited.**

5. Pending application(s) stands disposed of.

(SANDEEP TANEJA),J

(ARUN MONGA),J