



HIGH COURT OF JUDICATURE AT ALLAHABAD

CENTRAL EXCISE APPEAL DEFECTIVE No. - 12 of 2026

Principal Commissioner, Central Goods And
Service Tax Meerut

.....Appellant(s)

Versus

M/S Nawla Ispat Pvt Ltd

.....Respondent(s)

Counsel for Appellant(s)	:	Ramesh Chandra Shukla
Counsel for Respondent(s)	:	Aditya Krishnatreya, Mihir Ghosh Roy

Court No. - 3

**HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.**

1. Heard Shri Ramesh Chandra Shukla, learned counsel for the revenue and Shri Amit Krishna, Senior Advocate, assisted by Shri Mihir Ghosh Roy, learned counsel for the respondent.
2. Preliminary objection has been raised that the appeal is not maintainable before this Court for reason of lack of territorial jurisdiction.
3. On the other hand, learned counsel for the revenue states, four other appeals have already been entertained.
4. Accordingly, list and connect with **Central Excise Appeal Defective Nos. 8 of 2026, 14 of 2026 and 15 of 2026**, on 07.05.2026. Liberty is granted to the learned counsel for the parties to mention the matter, on the next date fixed.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

April 23, 2026
Prakhar