Delton Cables Limited
Regd office : 'Delton House, 4801, Bharat Ram Road 24, Darya Ganj, New Delhi - 110002 (INDIA)
Phone : 91-11-23273907
E-mail : dcl@deltoncables.com, Website : www.deltoncables.com
CIN : L31300DL 1964PL C004255
AN ISO 9001-2008 COMPANY

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Date: August 8, 2025

BSE Scrip Code: 504240

Sub: Update on Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of the Listing Regulations, read with SEBI Master Circular dated November 11, 2024, and in continuation with our intimation dated August 14, 2023, we hereby state that an appeal was filed by the Company before the CESTAT, Chandigarh against the order of the Commissioner Central Excise and Sales Tax (CCE & ST). CESTAT, Chandigarh decided the matter in favour of the Company on August 7, 2025, the details of the same is enclosed herewith as **'Annexure – I'.** The Copy of the said order is enclosed herewith.

Kindly take the same on record.

Thanking you,

Yours faithfully

For Delton Cables Limited

Jitender Kumar
Digitally signed by Jitender Kumar
Date: 2025.08.08 13:05:05 +05'30'

Jitender Kumar
Company Secretary

Encl. as above

Annexure – I

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular dated November 11, 2024:

S.No.	Particulars	Details
a)	the details of any change in the status and/or any development in relation to such proceedings;	The said appeal is allowed in the favour of the Company. The Show Cause Notice issued on December 18, 2013, demanding the Central Excise Duty along with interest and penalty is set aside.
b)	in the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable
c)	in the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity.	Not Applicable

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60072 of 2017

[Arising out of Order-in-Appeal No. 250/CE/APPEAL-II/DELHI/2016 dated 23.08.2016 passed by the Commissioner (Appeals), Central Excise, Delhi-II, Gurgaon]

M/s Delton Cables Ltd. **......Appellant**
Opp. Village Malpura, Dharuhera,
Rewari, Haryana - 123106

VERSUS

Commissioner of Central Goods And Service Tax, Faridabad **......Respondent**
GST Bhawan, New CGO Complex,
NH-4, Faridabad, Haryana-121001

<u>APPEARANCE:</u>

Shri Aman Garg and Shri Aman Bansal, Advocates for the Appellant

Shri Shri Goverdhan Dass Bansal, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60985/2025

DATE OF HEARING: 07.08.2025
DATE OF DECISION: 07.08.2025

<u>P. ANJANI KUMAR</u>:

M/s Delton Cables Ltd., the appellants, are engaged in the manufacture of insulated wires and cables; the appellants are removing the waste generated in the manufacture of the final products. On the basis of audit conducted, it appeared to Revenue that the scrap generated is liable to be classified under CTH 74040019 and the same is liable to central excise duty; a show cause notice dated 18.12.2013 was issued to the appellants demanding central excise duty of Rs.4,97,113/- along with interest and penalty. Vide Order-in-Original dated 26.10.2010, Additional Commissioner confirmed the demand and the same was upheld by the Commissioner (Appeals) vide impugned order dated 19.09.2011. Hence, this appeal.

2. Learned Counsel for the appellant submits that the issue is no longer res integra having been decided by this Bench in the appellant's own case for the previous period vide Final Order No. 60131-60134/2017 dated 20.01.2017.

3. Learned Authorized Representative for the Revenue reiterates the findings of the impugned order.

4. Heard both sides and perused the records of the case. We find that the issue is covered by the decision of this Bench as cited above. We find that the Bench observed as under:

> 5. The short issue involved in the matter is before us in the matter is that whether the appellant is required to reverse 10% the value of waste and scrap generated during the course of manufacturing wire and cables or not?
>
> 6. On analysis of the argument advance by the Id. Counsel before us, we find that the appellant is engaged in the manufacturing of wire and cables and during the course of manufacturing of wire and cables some waste and scrap generated which is not a

> manufactured the goods as per Section 2(d) of the Central Excise Act, 1944. A similar issue came up before this Tribunal in appellant's own case for the earlier period wherein this Tribunal held that the appellant is not required to reverse 10% of value of exempted goods or to pay duty on waste and scrap cleared by the appellant. In these circumstances, we hold that the amount of 10% of the value of exempted final goods is not payable by the appellant.

5. We find that this Bench followed the above order in the appellant’s case itself again vide Final Order No.61073/2017 dated 13.06.2017; therefore, we allow the appeal.

(Operative part of the order pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK