

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12969 of 2018

(Arising out of CCESA-SRT-APPEAL-PS-601-602-2017-18 dated 05.02.2018 passed by Commissioner CGST & Central Excise (Appeals), Surat)

New Tech Machines

Plot No. 500/1, Gidc, Gundlav,
Valsad, Gujarat-396035

...Appellant

VERSUS

CGST & Central Excise, Surat

CGST & Central Excise Commissionerate Surat,
Central Excise Building, Chowk Bazar, Surat,
Gujarat-395001

...Respondent

APPEARANCE:

Ms. Deepali Kamble, Advocate appeared for the Appellant

Shri M.P. Solanki, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 10864 /2025

DATE OF HEARING: 30.10.2025

DATE OF DECISION: 30.10.2025

SOMESH ARORA

In the instant case, the appellant is seeking to rely on the decision in the matter of Ketan Pottery Works vs UOI reported in 2016 (334) ELT 206 (Gujarat) in which the Learned Advocate states that the issue of what treatment has to be given for the purpose of Notification 08/2023-CE, pertaining to SSI Exemption to the exports made to Nepal or Bhutan was considered and decided. Initially the learned Advocate put up the argument that the same was put up before Commissioner (Appeals) but it did not take the same into cognizance. However on asked to show, she drew attention of this court to a letter dated 20.03.2018 written by the party's authorised signatory MA Panchal. This court finds that the order of Commissioner (Appeals) was written on 05.02.2018 and attention to the case of M/s Ketan Pottery Works (cited supra) was drawn on the later date than the passing of the order. The mis-statement made by advocate is not appreciated by this court. Learned AR, on the other hand, requests that the matter may be remanded as the case decided by Hon'ble Gujarat High Court could not be taken cognizance of by the Commissioner (Appeals) due to late submission by the party and same has been done after passing of the order. In view of above said position by both the sides, this court finds that in the interest of justice, matter deserves to be remanded back to Commissioner (Appeals) to consider the decision of Hon'ble Gujarat High Court in proper perspective in relation to the facts of the case. Appeal is allowed by way of remand.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**