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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 10610 of 2021

(Arising out of Order No. CCESA-SRT(APPEALS)-PS-176/2020-21 dated 25.02.2021 passed by Commissioner (Appeals), Surat)

Huhtamaki India Ltd. **...Appellant**
(foremerly known as Huhtamaki PPL Ltd.)
Hissa-1, Survey No. 33/1, 60/1
At & Post Umerkoi, Silvassa-396230

VERSUS

C.C.E. & S.T. Daman **...Respondent**
3rd Floor, Adarsh Dham Building, Vapi-Daman Road
Vapi-Gujarat-396191

APPEARANCE:
Shri P.K. Shetty, Advocate appeared for the Appellant
Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 11038 /2025

DATE OF HEARING: 11.11.2025
DATE OF DECISION:11.11.2025

SOMESH ARORA

The issue in this matter pertains to claim of refund on account of Education Cess and Secondary Education Cess which was available to the party on 30.06.2017. The claim was made that on the date transition provisions of the GST came into force, by mistake they had claimed the credit of only Rs.3,60,52,848 instead of Rs. 3,75,52,800/- which was eligible tax credit, therefore, the present refund of Rs.14,99,952 which was relating to education cess was claimed by them that that they had tried to file revised refund return since March 2020 under the GST regime however they were unable to do it. So they finally filed a request for refund of accumulated unutilised cenvat credit as on 30.06.2020 the said claim was rejected by the order impugned. Aggrieved by the finding in the order, the appellant are before this court in the present case.

2. The counsel for the appellants seeks to rely on two decisions which as per him squarely cover the matter i.e. USV Private Limited vs Commissioner of CGST-Kolhapur of the Bombay Bench, which allowed in the similar circumstances the refund of Education Cess, Secondary & Higher Education Cess lying on balance in 30.06.2017 and he also seeks to place reliance on the decision of this Court (different Constitution) whereby cash refund vide matter in USV Private Limited vs CCE&ST

Daman as reported in 2023 (2) TMI 230 CESTAT-AMD was allowed by this court.

3. Learned AR confronted with the above position has no contrary judgement to show.

4. Considered.

5. In view of the matter having been covered by the decisions quoted by the advocate, appeal is allowable. Same is allowed with consequential relief.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

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