

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

REGIONAL BENCH- COURT NO.1

**Excise Appeal No. 12207 of 2019**

(Arising out of OIA-VAD-EXCUS-002-APP-56-59-2019-20 Dated 23/05/2019 passed by Commissioner(Appeals), Central Excise, Customs and Service Tax-Vadodara-II)

**Emerson Process Management India Private Ltd** .....Appellant

277/288, Hinjewadi Phase, Li, Maan (Mulshi)  
490-411057

VERSUS

**C.C.E & S.T-Vadodara-II** .....Respondent

First Floor, Room No, 101, New  
Central Excise Building, Vadodara-39003  
Gujarat.

**WITH**

- **Excise Appeal No. 12208 of 2019 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 12209 of 2019 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 12210 of 2019 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 10001 of 2020 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 10002 of 2020 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 10003 of 2020 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 10004 of 2020 (Emerson Process Management India Private Ltd)**
- **Excise Appeal No. 10005 of 2020 (Emerson Process Management India Private Ltd)**

**APPEARANCE:**

Shri. Adithya Srinivasan, Advocate for the Appellant  
Shri. Rajesh R Kurup, Superintendent (AR) for the Respondent

**CORAM:**

**HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**  
**HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH**

**Final Order No. 11054-11062/2025**

DATE OF HEARING: 14.11.2025  
DATE OF DECISION :14.11.2025

**SOMESH ARORA**

Learned Advocate at this stage is aggrieved that both the lower authorities have gone beyond the scope of show cause notice. They have cited certain invoices to state that the services were being received by their branch offices and other units and therefore, were not relating to the particular unit which has availed the cenvat credit. It was also pointed out that after 2013, they obtained a centralized registration and in any case, their office was entitled to receive and distribute cenvat credit. This aspect was also not considered by the lower authorities. He seeks to rely on various decisions citing that no adjudicating or appellate authority can go beyond the scope of the show cause notice. Special mention was of Commissioner of Central Excise, Bangalore Vs. Brindavan Beverages (P) Ltd. and Ors. – 2007 (6) TMI 4 - Supreme Court and EID Parry (India) Ltd. Vs. Commissioner of Central Tax Visakhapatnam- GST-2023 (7) TMI 1018-Cestat Hyderabad. He also points out that the matter needs afresh look for allowing credit wherever same is available to them as per the law and defense taken by him and considered denial afresh in the light of what was stated in the show cause notice.

2. Learned AR confronted with the situation has no objection and reiterates the finding of the lower authority.

3. We have considered the matter. We find that the pleading made by the learned counsel have force in so far as both the authorities have gone beyond the scope of show cause notice by citing certain invoices and whether these were received in this unit itself or his in the branch offices and also upheld to analyze position after that taken the registration from the year 2013 onwards. We therefore remand the matter to the Adjudicating Authority for having a fresh look and to remain confined within the forewalls of the show cause notice and not to allow any other observations to be made

which go beyond the scope of show cause notice. Position after taking the registration by the party after 2013 needs to be examined separately in detail. Party shall be free to make any submission in this regard. Matters are remanded for re-adjudication with above directions.

4. Matters are allowed by way of remand.

*(Dictated and pronounced in the open court)*

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

**(SATENDRA VIKRAM SINGH)**  
**MEMBER ( TECHNICAL )**

Prachi