

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**

**WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

**Excise Appeal No. 10004 of 2020**

(Arising out of OIA-VAD-EXCUS-002-APP-282-2019-20 dated 30/08/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax VADODARA-II)

**Emerson Process Management India Private Ltd**

**.....Appellant**

277/278, Hinjewadi, Phase-II, Maan Pune  
Pune, Maharashtra

*VERSUS*

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

**.....Respondent**

1st Floor... Room No.101, New Central Excise Building,  
Vadodara, Gujarat - 390023

**APPEARANCE:**

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

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

DATE OF HEARING: 14.11.2025

DATE OF DECISION: 14.11.2025

The appeal is disposed of. For order, see order of date in Excise Appeal No. 12207 of 2019.

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

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

Prachi