

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10664 of 2024

[Arising Out Of OIA No. VAD-EXCUS-001-APP-161-2024-25 Dated- 30/07/2024 passed by the Commissioner (Appeals) GST & Central Excise, Vadodara)

M/s. INGEN

b/406, Alkapuri, Race Course,
Vadodara, Gujarat-390007

.....Appellant

VERSUS

CGST & Central Excise-Vadodara-I

Central GST Building,, Race course circle,
Vadodara-390007

.....Respondent

APPEARANCE:

Shri. Mrugesh Pandya, Advocate for the Appellant
Shri. P Ganesan, Superintendent (AR) for the Respondent

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

Final Order No. 11362/2025

DATE OF HEARING:24.11.2025
DATE OF DECISION:24.11.2025

SOMESH ARORA

The Learned advocate relies on the earlier decision of this Court which in turn is based on the Nizam Sugar Factory case reported in 2008 (9) STR 314 (S.C) to support that if the extended period has been invoked once, in the second show cause notice extended period cannot survive. Faced with the aforesaid decision, Learned AR reiterates the findings of the lower authority.

2. Matter is well settled by the decision of this Court as well as in the matter of Nizam Sugar Factory (cited supra).

3. In view of the foregoing, appeal is allowable. Same is allowed with consequential relief.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi