

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

REGIONAL BENCH- COURT NO.1

**Excise Appeal No. 12559 of 2019**

(Arising out of OIA No. CCESA-SRT-(APPEALS)PS-344-2019-20 dated 29.08.2019 passed by Commissioner (Appeals)-Surat)

**Gayatrishakti Paper & Board Ltd.**

Plot No. 799/1, GIDC, Phase-III  
Vapi, Valsad, Gujarat-396195

**...Appellant**

*VERSUS*

**Commr. Of CGST & Central Excise, Surat**

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

**...Respondent**

**APPEARANCE:**

Shri D.K. Trivedi, 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. 11411 /2025**

DATE OF HEARING: 08.12.2025

DATE OF DECISION:08.12.2025

**SOMESH ARORA**

Both sides agree that the issue which is relating to non-payment of service tax under Reverse Charge Mechanism on Ocean Freight and has been repeatedly decided against the department and in favour of the assessee. The Learned advocate also points out that here that the issue is not about levy of duty on ocean freight which has been decided time and again but about refund of credit of CVD and SAD etc on ocean freight which was paid by the appellant, which issue, he fairly stated has been decided by the also been decision of 2023 (70) GSTL 76 (Tri. Chennai) in the matter of ITCO Industries Vs Comm. of CGST, Salem.

2. The Learned AR points out that the decision needs to be examined by the Commissioner (Appeals).

3. Matter is accordingly remitted back to the Commissioner (Appeals) to decide the matter in light of decision cited above. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

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