

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

REGIONAL BENCH-COURT NO.1

Service Tax Appeal No. 11868 of 2017– DB

(Arising out of OIA-VAD-EXCUS-003-APP-156-17-18 dated 26.06.2017 passed by the Commissioner (Appeals), Central Excise, Customs and Service Tax-VADODARA-I)

Pharmanza India Pvt Ltd

70/1, G.I.D.C. Estate, Kansari Khambhat,
ANAND, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE –
CGST & Central Excise Vadodara I**

Central GST Building, Race Course Circle,
Vadodara, Gujarat-390007

.....Respondent

APPEARANCE:

Shri Parth Rachchh, Advocate appeared for the appellant

Shri M P Solanki, Assistant Commissioner (AR) appeared for the respondent

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

Final Order No. 11423/2025

DATE OF HEARING: 09.12.2025

DATE OF DECISION:09.12.2025

SOMESH ARORA

1. There is a periodic show cause notice for the period July 2014 to June 2015. The issue involved, as in the earlier show cause notice, is whether service tax under the category of Business Auxiliary Service is leviable and whether the activity amounts to manufacture under Section 2(f) of the Central Excise Act, 1944. The learned Advocate points out that the issue already stands decided in their favour for the earlier period by this very Bench, vide order reported in 2023 (8) TMI 854 – CESTAT Ahmedabad, in the matter of Pharmanza India Pvt. Ltd. vs. CCE & ST, Vadodara-I.

2. The learned AR agrees with the position stated by the learned Advocate.

3. In view of the foregoing, the benefit is extendable to the demand for the later period as well. The same is accordingly granted.

4. The appeal is allowed with consequential relief.

(Dictated and pronounced in the open court)

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

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

Bharvi