

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 12076 of 2018

[Arising Out Of OIA-CCESA-SRT-APPEALS-PS-572-573-2017-18 Dated- 05/02/2018 passed Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Sun Pharmaceuticals Industries Ltd **.....Appellant**

Survey No. 214, Plot No. 20, Govt. Industrial Area, Phase-Ii, Piparia,
Silvassa, Dadra & Nagar Haveli (Ut)

VERSUS

C.C.E. & S.T.-Daman **.....Respondent**

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

WITH

Excise Appeal No. 12417 of 2018

[Arising Out Of OIA-CCESA-SRT-APPEALS-PS-572-573-2017-18 Dated- 05/02/2018 passed Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Latesh S Kuyyamudi **.....Appellant**

Manager & Authorized Signatory Of
M/S Sun Pharmaceutical Industries Ltd.,
Survey No. 214, Plot No. 20, Govt. Industrial Area,
Phase Ii, Piparia, Silvassa,
Dadra & Nagar Haveli

VERSUS

C.C.E. & S.T.-Daman **.....Respondent**

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

APPEARANCE:

Shri. Ashok Nawal, CMA for the Appellant

Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10064-10065/2026

DATE OF HEARING:05.02.2026
DATE OF DECISION:05.02.2026

SOMESH ARORA

In the impugned order, demand after rejection of remission has been sustained by the lower authorities in respect of consignments on which the matter was agitated in relation to remission before this Tribunal decided Vide its order of the same party i.e. Sun Pharmaceutical Industries Ltd. Vs. C.C.E & S.T, Vapi decided on 23.08.2023 by the Division Bench of this Tribunal which, inter alia, allowing the remission.

2. The Learned AR on checking the certificate, which is on record with this Court has found that the same consignment is in dispute in respect of which the Division Bench has already granted the relief.

3. The Learned Advocate also pleads on the same ground. The respective submissions have been considered. In substance, this Tribunal has already given the benefit of remission, and the demand in this case is consequent upon the non allowance of the remission, which was confirmed in interim stage, before the decision of this Tribunal became available. The Appeals at this stage are allowable. Same are allowed with consequential relief.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)