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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 10205 of 2020

[Arising Out Of OIA-CCESA-SRT-APPEAL-PS-495-2019-20 Dated-18/11/2019 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

TIME TECHNOPLAST LTD **.....Appellant**
Survey No. 377/1, Plot No. 3, 4, 5 & 6
Zari Cause Way Road, Kachigam
Daman, Gujarat

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. 10208 of 2020 (TIME TECHNOPLAST LTD)**
- **Excise Appeal No. 10212 of 2020 (TIME TECHNOPLAST LTD)**
- **Excise Appeal No. 10213 of 2020 (TIME TECHNOPLAST LTD)**

[Arising Out Of OIA-CCESA-SRT-APPEAL-PS-504-2019-20 Dated- 27/11/2019 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

APPEARANCE:
None appeared for the Appellant
Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10144-10147/2026

DATE OF HEARING:25.02.2026
DATE OF DECISION:25.02.2026

SOMESH ARORA

In this case request has been received from the appellant for deciding the matters on merits on the basis of submissions already on record. The issue pertains to whether the appellants are eligible for refund of service tax paid by them in 2018, on Ocean Freight in respect of goods imported by them, on the ground that they were eligible for the credit under than existing law i.e Central Excise Act, 1944 and they cannot have such credit after implementation of CGST Act w.e.f 01.07.2017.

2. The Learned AR fairly concedes that the matter is no more res Integra and has already been decided on the issue of Ocean Freight not been chargeable to the service tax in the case of Nico Extrusions Ltd. Vs. Commissioner of Central Excise and Service Tax, Daman decided by Division Bench of the Ahmedabad Tribunal in 2024(3) TMI 756-CESTAT AHMEDABAD. The decision also relies on various judgments and also been relied upon by the appellant in this case.

3. Considered. There being no dispute that, the matter stands covered and is no more res Integra as the matter is decided, the appellant become entitled to relief. Para 4.3 and 5 of the decision of Nico Extrusions Ltd. (cited supra) are reproduced below:

> *"4.3 In view of the above decision it is settled law that under the identical circumstances, suppression of fact cannot be alleged. Accordingly, the appellant was entitled for the Cenvat credit and therefore, they were also entitled for the consequential refund of the service tax along with interest paid on ocean freight.*
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> *5. As per our above discussion and finding supported by the case law, I am of the view that the appellant is entitled for the Cenvat credit and refund thereof along with interest paid on such service tax. Since with the present litigation there is delay in giving refund, appellant is also etitled for interest on refund amount in terms of Section 11BB of Central Excise Act, 1944 from three months of filing refund claim till the date of sanction of refund as held by the Hon'ble Apex Court in the case of Ranbaxy Laboratories Vs. Union of India- 2011 AIR SCW 6359. Hence, the impugned order is set aside. Appeal is allowed with consequential relief."*

4. In view of the foregoing, the appeals are allowed with consequential relief.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi