

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

REGIONAL BENCH-COURT NO.1

Service Tax Appeal No. 12028 of 2015

(Arising out of OIO-RAJ-EXCUS-000-COM-64-14-15 dated 19.02.2015 passed by the Commissioner of Central Excise -RAJKOT)

Pal Engineering Works

.....Appellant

C/o Himanshu Agravat, Office No. 210-211,
2nd Floor, Indraprasth Complex, Pancheshwar Tower Road,
Jamnagar, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

APPEARANCE:

None for the Appellant

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

CORAM:

HON'BLE SOMESH ARORA, MEMBER (JUDICIAL)

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

Final Order No. 10314/2026

DATE OF HEARING/ DECISION: 07.04.2026

SOMESH ARORA

1. None appears for the appellant when the matter is called.
2. The Bench had earlier sought comments on Eligibility Certificate No. SEZ-08-2011/12 dated 23.10.2011. Learned Authorised Representative had sought time to verify whether the said certificate satisfies the requirements of the relevant provisions and to obtain comments from the field formation. Time was granted accordingly, and the report has now been received.
3. The comments furnished by the Learned Authorised Representative, vide letter dated 19.02.2026, indicate that the said certificate was never produced before the lower authority for examination of its veracity or legality.

4. Having considered the facts and circumstances of the case, we are of the view that the matter requires reconsideration by the Adjudicating Authority in light of the fresh certificate now placed on record. Accordingly, the matter is remanded to the Adjudicating Authority to examine the said certificate and decide the issue afresh in accordance with law.
5. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)