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

REGIONAL BENCH-COURT NO. 1

Excise Appeal No. 10874 of 2017- DB

(Arising out of OIA-VAD-EXCUS-001-APP-431-2016-17 dated 30/11/2016 passed by Commissioner (Appeals-I), Central Excise, Customs and Service Tax-VADODARA)

Sabic Innovative Plastics India Pvt Ltd ....Appellant
Plastic Avenue,
P.o. Jawaharnagar,
Vadodara, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Vadodara-I ......Respondent
1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

With

Excise Appeal No. 10076 of 2017- DB

(Arising out of OIA-VAD-EXCUS-001-APP-286-2016-17 dated 05/08/2016 passed by Commissioner (Appeals-I), Central Excise, Customs and Service Tax-VADODARA)

Sabic Innovative Plastics India Pvt Ltd ....Appellant
Plastic Avenue,
P.o. Jawaharnagar,
Vadodara, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Vadodara-I ......Respondent
1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

And

Excise Appeal No. 10359 of 2020- DB

(Arising out of OIO-VAD-EXCUS-001-COM-15-19-20 dated 19/12/2019 passed by Principal Commissioner, CGST & Central Excise-Vadodara-I)

Sabic Innovative Plastics India Pvt Ltd ....Appellant
Plastic Avenue, P.O.Jawaharnagar
Vadodara, Gujarat

VERSUS

Commissioner of C.E. & S.T.-Vadodara-I ......Respondent
1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

APPEARANCE:
Shri Hasit Dave, Advocate for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

CORAM:
HON'BLE MEMBER (JUDICIAL), SOMESH ARORA
HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

Final Order No. 10317-10319/2026

DATE OF HEARING/DECISION: 07.04.2026

SOMESH ARORA

1. Learned Advocate, while arguing the matters, submits that the issues involved are covered by the decision of the CESTAT, Ahmedabad in the case of *S.D. Fine-Chem Ltd. vs. Commissioner of Central Excise, Vadodara* and contends that the facts of the present case are largely similar. He also relies upon various other decisions in support of his submissions.

2. On being asked whether the said decisions were placed before the lower authority for consideration, Learned Advocate fairly submits that the same was not done and seeks an opportunity to place the same before the adjudicating authority.

3. Learned Authorized Representative, on the other hand, relies upon the decisions in *Hindustan Insecticides Ltd. vs. Commissioner of C. Ex., LTU, New Delhi* reported at 2017 (358) E.L.T. 845 (Tri.-Del.) and *Hindustan Petroleum Corporation Ltd. vs. C.C., C. Ex., Visakhapatnam-I* reported at 2019 (369) E.L.T. 1398 (Tri.-Hyd.).

4. Learned Advocate further submits that he has also put up detailed submissions on the issue of limitation and the set of documents/evidences.

5. We find that the matter was adjudicated without considering certain aspects now being urged before us and the rival submissions made by both sides require reconsideration by the adjudicating authority, along with examination of the relevant facts and documents as may be produced before him. In view of the foregoing, the matters are remanded to the adjudicating authority with liberty to both sides to produce any additional documents in support of their respective claims.

6. The appeals are allowed by way of remand.

(Dictated and Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Bharvi