

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

REGIONAL BENCH-COURT NO.1

Excise Appeal No. 11293 of 2017-DB

(Arising out of Order in Original KCH-EXCUS-000-COM-36-16-17 dated 31/03/2017 passed by the Commissioner, Central Excise & Service Tax, Gandhidham)

Sumilon Industries Ltd

Plot No. 43 and 46/2,
Village - VARSANA, ANJAR, (Kutch)

.....Appellant

VERSUS

**Commissioner of Central Excise and
Service Tax- Kutch (Gandhidham)**

Central Excise Bhavan
Plot No.82, Sector-8,
Gandhidham (Kutch)

.....Respondent

APPEARANCE:

Shri Rahul Gajera, Advocate for the Appellant

Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

CORAM:

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

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

Final Order No. 10468/2026

DATE OF HEARING/ DECISION: 10.07.2026

SOMESH ARORA

1. In the present case, the learned Advocate has referred to various decisions instead of specifically relying upon the decision in *Rama Cylinders Pvt. Ltd. v. Commissioner of Central Excise, Kutch (Gandhidham)*, reported in Final Order Nos. 13061–13064/2024 dated 03.12.2024. One of the issues involved therein was whether Central Excise duty is payable on the amount of sales tax remitted to the appellants under the Incentive Scheme, 2001 for the Economic Development of Kutch District. Both sides fairly agree that the issue involved in the present appeal is also the same. It is further submitted that certain other issues relating to computation of duty, etc., were also raised before the lower authority.

2. At this stage, we find that the controversy involved in the present appeal is squarely covered by the aforesaid decision of this Bench rendered in the context of the very same scheme. In view of the matter being covered by the said decision of a Coordinate Bench, we are inclined to follow the same.

3. Accordingly, the appeal is allowed.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Bharvi