

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

EXCISE APPEAL NO. 12747 OF 2019

[Arising out of Order-in- Appeal No CCESA-SRT-APPEAL-PS-370-2019-20 dated 30.08.2019 passed by the Commissioner CGST & Central Excise (Appeals) Surat]

NAVGRAH FASTNERS PVT LTD

Plot No. 1, GIDC ESTSTE.KILLAPARDI,
PARDI, VALSAD
Gujarat-396125

Appellant

Vs.

**C.C & CENTRAL EXCISE-CGST & CENTRAL
EXCISE SURAT**

New Building..Opp,
Gandhi Baug, Surat
Gujarat- 395001

Respondent

Appearance:

Present for the Appellant : Shri S J Vyas Advocate

Present for the Respondent: Shri Sarjeet Kumar, Superintendent (AR)

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

Final Order No. 10527/2026

DATE OF HEARING : 11.08.2026

DATE OF DECISION: 11.08.2026

SOMESH ARORA

None present for the respondent. This Court proceeded to hear the matter.

2. The matter is stated to be covered by the case of M/s. SAL Steel Ltd vs. Union of India and the issue pertains to Ocean Freight and same stands decided by the Hon'ble Gujarat High Court in SA No. 20785 of 2018, still, the department has taken up the matter in the Supreme Court in appeal. On being asked, as to whether any stay has been obtained, Learned AR states in negative.

3. In view of the foregoing position, following the decision of Hon'ble Gujarat High Court in the case of SAL Steel Ltd vs. Union of India-2019 (9) TMI 1315-Gujarat High Court. This Court is inclined to provide relief in the matter.

4. Accordingly, appeal is allowed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**