

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

REGIONAL BENCH- COURT NO. 01

Service Tax Appeal No. 10546 of 2020

In

ST/CROSS/10317/2020

[Arising out of Orders-in-Appeals No. VADEXCUS-002-APP-535-2019-20 dated 12.02.2020
passed by Commissioner of Central GST and Central Excise (Appeals)- Vadodara]

**Commissioner of Central Excise and Service Tax,
VADODARA-II**

.....Appellant

First floor, Room No.101,
New Central Excise Building, Vadodara,
Gujarat-390023

VERSUS

UNITOP CHEMICALS PVT LTD

.....Respondent

Plot No. D-2, Ch-343, GIDC Estate, Phase-II,
Near Village Jolwa, Bharuch Dahej Highway,
Dahej, Taluka- Vagra Distt.:
Bharuch, 392130, Gujarat

APPEARANCE:

Shri. Himanshu Nachane, Superintendent (AR) for the Appellant
Shri. Vinay Kansara, Advocate for the Respondent

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

Final Order No. 10529/2026

DATE OF HEARING: 13.08.2026

DATE OF DECISION: 13.08.2026

SOMESH ARORA

The Learned Counsel for the appellant is present. Learned AR for the department is also present.

1. The Learned AR states that though the matter is stated to be covered in 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.

1.1. 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 the relief in the matter.

2. Accordingly, appeal is rejected.

(Dictated & Pronounced in the open court)

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