

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 85614 of 2016**

(Arising out of Order-in-Appeal No. CD/825/BEL/2015 dated 08.12.2015 passed by Commissioner (Appeals) of Central Excise, Mumbai-II.)

**M/s. Savita Oil Technologies Ltd.**

Plot No. 17-17 A, Thane Belapur Road,  
P.O. Vashi, Navi Mumbai-400 703.

**.... Appellants**

Versus

**Additional Commissioner of Central Excise,  
Belapur**

3<sup>rd</sup> Floor, Utpad Shulk Bhawan, Plot No. C-24,  
Sector-E, Bandra Kurla Complex, Bandra (E),  
Mumbai-400 051.

**.... Respondent**

**Excise Appeal No. 85616 of 2016**

(Arising out of Order-in-Appeal No. CD/824/BEL/2015 dated 08.12.2015 passed by Commissioner (Appeals) of Central Excise, Mumbai-II.)

**M/s. Savita Oil Technologies Ltd.**

Plot No. 17-17 A, Thane Belapur Road,  
P.O. Vashi, Navi Mumbai-400 703.

**.... Appellants**

Versus

**Additional Commissioner of Central Excise,  
Belapur**

3<sup>rd</sup> Floor, Utpad Shulk Bhawan, Plot No. C-24,  
Sector-E, Bandra Kurla Complex, Bandra (E),  
Mumbai-400 051.

**.... Respondent**

APPEARANCE:

Shri Mehul Jivani, Chartered Accountant for the Appellant

Shri A.K. Shrivastava, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)**

**HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. A/86860-86861/2025**

Date of Hearing: 20.11.2025

Date of Decision: 20.11.2025

**Per: S.K. MOHANTY**

Heard both sides and perused the case records.

2. The issue involved in the present appeals relates to denial of CENVAT credit on the lesser quantity of imported base oil received in the factory of the appellant. The department had initiated proceedings on the appellant on the ground that they are only entitled to avail CENVAT credit in respect of the actual quantity of base oil received in the factory and that they are not permitted to avail the entire CENVAT Credit as per the invoice/bill of entry received by them. On examination of the case records, we find that the present proceedings were initiated by the department on the basis of the Order-in-Original dated 18.01.2011 passed by the jurisdictional Commissioner of Central Excise, Belapur. Further, we also find that the said adjudication order dated 18.01.2011 was assailed by the appellant by way of filing the appeal before the Tribunal, which was allowed vide Final Order No. A/86097/2019 dated 14.06.2019. Since, the issue arising out of the present dispute is no more *res integra*, in view of the final order dated 14.06.2019 passed by the Tribunal, we are of the considered opinion that different interpretation cannot be placed to decide these appeals differently.

3. Therefore, we do not find any merits in the impugned orders, insofar as the adjudged demands were confirmed therein against the appellants. Accordingly, the impugned orders are set aside and appeals are allowed in favour of the appellants.

(Order dictated and pronounced in open court)

**(S.K. Mohanty)**  
**Member (Judicial)**

**(M.M. Parthiban)**  
**Member (Technical)**