

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

REGIONAL BENCH - COURT NO. 01

**Excise Misc Application No. 86686 of 2025
In
Excise Appeal No. 85244 of 2016**

With

**Excise Misc Application No. 86682 of 2025
In
Excise Appeal No. 85245 of 2016**

With

**Excise Misc Application No. 86684 of 2025
In
Excise Appeal No. 85246 of 2016**

With

**Excise Misc Application No. 86681 of 2025
In
Excise Appeal No. 85247 of 2016**

With

**Excise Misc Application No. 86687 of 2025
In
Excise Appeal No. 85248 of 2016**

With

**Excise Misc Application No. 86680 of 2025
In
Excise Appeal No. 85249 of 2016**

With

**Excise Misc Application No. 86688 of 2025
In
Excise Appeal No. 85250 of 2016**

With

**Excise Misc Application No. 86679 of 2025
In
Excise Appeal No. 85251 of 2016**

(Arising out of Order-in-Appeal No. CD/757-764/BEL/2015 dated 28.10.2015 passed by Assistant Commissioner of Central Excise, Raigad.)

With

**Excise Misc Application No. 85851 of 2024
and
Excise Misc Application No. 86685 of 2025
In
Excise Appeal No. 86748 of 2016**

With

**Excise Misc Application No. 85850 of 2024
and
Excise Misc Application No. 86689 of 2025
In
Excise Appeal No. 86749 of 2016**

And

**Excise Misc Application No. 85857 of 2024
and
Excise Misc Application No. 86678 of 2025
In
Excise Appeal No. 86750 of 2016**

(Arising out of Order-in-Appeal No. CD/253-255/BEL/2016 dated 30.03.2016 passed by Assistant Commissioner of Central Excise, Raigad.)

Commissioner of Central Excise, Raigad

2nd Floor, Kendriya Utpad Shulk Bhavan, Plot No. 1,
Sector-17, Khandeshwar, New Panvel.

.....Appellant

VERSUS

M/s. Jindal Drugs Pvt. Ltd.

Plot no. 111, MIDC, Taloja,
Raigad-410 208.

....Respondent

Appearance:

Shri Xavier Mascarenhas, Authorized Representative for the Appellants

Shri Ananta Khandait, Advocate for the Respondents

CORAM:

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

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

FINAL ORDER NO. A/86863-86873/2025

Date of Hearing: 20.11.2025

Date of Decision: 20.11.2025

PER : S. K. MOHANTY

Revenue has filed these three Misc. Applications being Nos. E/85851/2024, E/85850/2024 and E/85857/2024, seeking for change of name and address of the applicant in the cause title to the appeal memorandum. Prayer made by the applicant is considered and accordingly, the following changed name and address of the applicants are incorporated in the cause title to the respective appeals as well as in the present order:

**“Commissioner of CGST & Central Excise, Raigad,
Kendriya Utpad Shulk Bhavan, Plot No.1, Sector 17,
Khanda Colony, Panvel, Navi Mumbai,
Maharashtra – 410 206.”**

2. Denial of CENVAT credit of Central Excise duty paid on ‘Coco Butter’ is the subject matter of present dispute.

3. Brief facts of the case are that the respondents, having their factories at Jammu & Kashmir and Taloja, are engaged in the manufacture and export of Coco Butter. During the disputed period, the Jammu & Kashmir unit of respondents had supplied Coco Butter on payment of Central Excise duty to their Taloja factory. On the basis of the Central Excise invoice, the Taloja factory of the respondents had availed CENVAT credit of Central Excise duty indicated in the invoices. However, the department had denied the CENVAT benefit to the Taloja factory on the ground that the activities carried out for labelling of Coco Butter would not amount to manufacture and as such, such factory should not be entitled to avail CENVAT credit of Central Excise duty paid on the inputs, in terms of the CENVAT statute. Denial of the CENVAT credit for the earlier period was appealed against by the respondents before the Tribunal and the Tribunal vide order dated 16.04.2015 has allowed the appeal, holding that labelling of the Coco Butter packet should amount to manufacture and as such, the respondent should be entitled for the CENVAT credit on Coco Butter received from the Jammu & Kashmir factory. The said order dated 16.04.2015 was appealed against by Revenue before the Hon’ble Supreme Court and vide judgment dated 30.04.2024, the civil appeal filed by Revenue was dismissed.

4. Since, the civil appeal filed by the Revenue has already been dismissed by Hon'ble Supreme Court, the department had filed the applications for withdrawing the appeals filed by Revenue before this Tribunal. The withdrawal application filed by Revenue has referred to fifteen numbers of appeals filed by them. On today's cause list, there are only eleven appeals are listed for hearing. On a query from the Bench regarding the status of the remaining four appeals, learned Authorized Representative appearing for Revenue submitted that those four appeals were disposed of by the Tribunal vide Final Order Nos. A/86308-86310/2025 dated 28.08.2025 on the request of the Revenue for withdrawing the same.

5. In view of the fact that Revenue has specifically made the request for withdrawing the present appeals listed for hearing today, we allow such applications and dismiss the appeals filed by Revenue as withdrawn.

(Order dictated and pronounced in the open court)

(S. K. Mohanty)
Member (Judicial)

(M. M. Parthiban)
Member (Technical)