

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 87171 of 2016

(Arising out of Order-in-Appeal No. CD/517/M-II/2016 dated 11.07.2016 passed by The Commissioner of C. Excise., (Appeals), Mumbai-II.)

M/s. Hindustan Petroleum Corporation Ltd.

B D Patil Marg, Mahul, Chembur,
Mumbai-400 074.

... Appellants

Versus

Commissioner of Central Excise, Mumbai-II

9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel, Mumbai-400 012.

.... Respondent

APPEARANCE:

Ms. Manasi Patil, Advocate for the Appellant

Shri Rajeev Ranjan, 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/85208/2026

Date of Hearing: 20.01.2026

Date of Decision: 20.01.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The issue involved in this appeal for consideration by the Tribunal is whether, Central Excise duty is payable on interface quantity of Superior Kerosene Oil (SKO), which was supplied through pipeline with Motor Spirit (MS) and High Speed Diesel (HSD), on the ground that interfaced SKO was supplied as MS or HSD in a case where:

- (a) it is a technical necessity of getting SKO sequenced as interface in between HSD and MS while clearing through pipeline;
- (b) only SKO can be used as an interface SKO.

3. Both sides agree that the issue arising out of the present dispute for the earlier period i.e., August 2009 to January 2014 has already been decided

favourably in the case of the appellant vide Final Order No. A/86107/2025 dated 17.07.2025 in Excise Appeal No. 86130 of 2015. In view of the fact that the issue arising out of the present dispute is no more *res integra*, in view of the said order passed by the Tribunal, we do not find any merits in the impugned order, in confirming the adjudged demands on the appellants.

4. Therefore, the impugned order is set aside and the appeal is allowed in favour of the appellants.

(Order dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM