# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

**Excise Miscellaneous Application No. 86968 of 2025**
(on behalf of the appellants)

**In**

**Excise Appeal No. 87459 of 2017**

(Arising out of Order-in-Appeal No. PK/14/M-II/2017 dated 31.07.2017 passed by The Commissioner of Central Excise (Appeals), Mumbai Zone - II.)

**M/s. Mahanagar Gas Ltd.** **... Appellants**
MGL house, G-33, Bandra-Kurla Complex,
Bandra (east),
Mumbai-400 051.

Versus

**Commissioner of Central Excise, Mumbai-II** **.... Respondent**
9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel,
Mumbai-400 012.

**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/85246/2026**

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. Appellants have filed this miscellaneous application, praying for amendment of the cause title in the appeal filed by them. It has been stated that the Respondent's name and address mentioned in the appeal

memorandum as '*Commissioner of Central Excise (Appeals-II)*, CGST & *Central Excise*', may be changed and to be read as "*Commissioner of CGST & Central Excise, Mumbai East Commissionerate, 3rd Floor, Utpad Shulk Bhavan, Plot No. C24, Sector E, BKC, Bandra (East), Mumbai 400051.*", consequent to change in the jurisdiction of such adjudicating authority. Prayer made by the appellants is considered and accordingly, Registry is directed to incorporate the changed name and address in the appeal records. Miscellaneous applications are disposed of.

3. Briefly stated, the facts of the case are that the appellants are engaged *inter alia,* in the production and distribution of Compressed Natural Gas (CNG), falling under the Central Excise Tariff sub-heading No.2711 2100 of the First Schedule to the Central Excise Tariff Act, 1985. For production of CNG, the appellants got themselves registered with the Central Excise department. During the disputed period, the appellants had entered into an agreement dated 20.01.2009 with Navi Mumbai Municipal Transport (NMMT) for supply and sale of CNG through compressors/dispensers supplied by the appellants and installed in the depot premises of NMMT. In terms of the said agreement, a trade discount of Re. 0.20/0.30 per kg. was allowed on sale of CNG. Allowing of trade discount was interpreted by the audit wing of the department as an additional consideration, which should be included in the assessable value of the CNG for the purpose of payment of central excise duty. Accordingly, proceedings were initiated against the appellants for recovery of the Central Excise duty demand. The adjudication order dated 09.01.2017, confirming the Central Excise duty demand along with interest and also imposition of penalty was appealed against by the appellants before the learned Commissioner (Appeals), which was upheld vide the impugned order dated 02.08.2017 and the appeal was dismissed. Against the said impugned order, the appellants have preferred this appeal before the Tribunal.

4. We find that for the earlier period, this Bench of the Tribunal in the case of the appellants themselves, vide Final Order No. A/85022/2026 dated 08.01.2026 passed by this Bench on the identical set of facts, has allowed the appeal in favour of the appellants by setting aside the impugned order therein.

5. In view of the fact that the issue arising out of the present dispute is no more res *integra,* in terms of the above orders passed by the Tribunal, we are of the considered opinion that the impugned order, confirming the adjudged demands on the appellants cannot be sustained. Therefore, the impugned order passed in the present case is also 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