CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 40045 of 2017

(Arising out of Order-in-Original No.44/2016-CE dated 09.06.2016 passed by the Commissioner of Central Excise, No.26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034)

M/s. Exide Industries Limited **...Appellant**
Chichurakanapalli Village
Sevaganapalli Panchayat
Hosur, Krishnagiri 635 103

Versus

Commissioner of GST and Central Excise **...Respondent**
Salem Commissionerate,
No.1, Foulkes Compound
Anai Medu, Salem 636 001

APPEARANCE:

Ms. Manasa Srinivasan, Advocate for the Appellant
Mr. Anoop Singh, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No. 40664/2025

DATE OF HEARING: 10.02.2025
DATE OF DECISION: 26.06.2025

Per Mr. Ajayan T.V.

M/s. Exide Industries Limited, the appellant herein has taken exception to the Order in Original No.44/2016-CE dated 09.06.2016 whereby the Adjudicating Authority has confirmed

the demand of Rs.2,25,37,460/- being the ineligible cenvat credit availed by the appellant under Rule 14 of Cenvat Credit Rules, 2004 (CCR) read with Section 11 A(4) of Central Excise Act, 1944 (CEA) along with appropriate interest under Rule 14 of CCR read with Section 11AA of CEA and imposed a penalty of Rs.2,25,37,460/- under Rule 15 (2) of CCR read with Clause (c) Section 11 AC (1) of the Central Excise Act.

2. Succinctly, facts are that the appellant is a registered manufacturer of Electric Storage Batteries and its parts falling under chapter 85 of the Central Excise Tariff Act. The appellant clears its goods on payment of central excise duty and avails cenvat credit of excise duty paid on inputs and capital goods as well as service tax paid on input service by them. In the course of their business, the appellant was taking Cenvat credit of Central Excise duty/Additional duty paid on Polypropylene Co-Polymer (PPCP) classified under CETH 39023000. On being enquired, the appellant informed the department that the entire quantity of the PPCP is sold by them to independent buyers by paying or reversing duty, under Rule 3 (5) of CCR, 2004. The appellant *vide* their letter dated 20.07.2025, stated that "We are receiving Polypropylene Co-Polymer (PPCP) falling under heading 39021000 in our factory premises for the purpose of manufacture of Electronics Storage Batteries and this is recognised to be an input under the SION input duty paid norms C-1058. This is procured by us both from indigenous buyers as well as imported. The duty paid

thereon is availed as Cenvat credit by us, as it is an input used for manufacture of the containers which is further use in the manufacture of electric storage batteries. Due to absence of sufficient infrastructure facilities in the manufacturing unit, the PPCP imported / indigenously procured by us were cleared as such from our factory premises to the moulders either on payment of duty (reversal of credit) or without payment of duty under job work procedure for the manufacture of containers, covers /lids etc…."

3. The department was of the view that the trading activity undertaken by the appellant is covered under the category of exempted service and hence the appellant is not eligible to avail entire credit in respect of common input services. It also appeared that the appellant did not maintain separate accounts for receipt, consumption and inventory of input service used in or in relation to the provision of the exempted services as required under the provision of sub rule 2 of Rule 6 of CCR, 2004. Further, the department was also of the view that the appellant has wrongly taken cenvat credit on common input service used in providing the exempted services i.e. trading, as well as in relation to manufacture of dutiable goods. Therefore, an amount equal to five/six percent, as the case may be, of the value of exempted services stands recoverable from the appellant under Rule 6 (3) (i) of CCR 2004. The department was also of the view that the appellant had at no point of time disclosed to the department as to the category of

services they are availing input service credit while submitting the monthly ER1 returns or in the records as prescribed under Rule 9 (7) of CCR 2004, and thus, wilfully suppressed the fact of availing Cenvat credit on common input services which are meant for use in providing of exempted services, i.e. trading, as well as in manufacture of dutiable goods, with an intent to evade payment of duty. The fact of wrong availment of Cenvat credit would have gone unnoticed but for the verifications of accounts of the appellant. Therefore, availing of inadmissible Cenvat credit on common input services clearly denotes the intention to avail inadmissible Cenvat Credit, by deliberately suppressing the facts from the department with intention to evade payment of duty. Hence, department took a view that the extended period of five years for demand of amount of credit of duty is invokable for the instant case.

4. The appellant was issued Show Cause Notice No.37/2015-CE dated 29.05.2015, directing to Show Cause Notice as to why an amount of Rs.2,25,37,460 should not be demanded and recovered under Rule 14 of CCR read with Section 11 (A) (4) and erstwhile *proviso* of Section 11 A (1) of CEA as amended by Finance Act 2015, along with interest at appropriate rates as well as proposing imposition of penalty under Rule 15 (1) and/or 15 (2) of CCR read with Section 11AC of CEA. The due process of law followed thereafter culminated in the Adjudicating Authority passing the impugned Order in Original No.44/2016-CE dated 09.06.2016 confirming the demand as

proposed along with appropriate interest and imposing an equivalent penalty. Aggrieved by the same the appellant has preferred this appeal and is before the Tribunal.

5. Ms. Manasa Srinivasan, Ld. Advocate, entered appearance on behalf of the appellant. The Ld. Counsel submitted as under:

i. Admittedly, PPCP is an input/ raw material for manufacture of batteries. In this regard, reliance is placed on OIO No. 43/2016 (CE) dated 08.06.2016 passed by Ld. Commissioner (Chennai-III), Central Excise, in the Appellant's own case wherein it has been held that PPCP is an input for manufacture of batteries in terms of Rule 2(k) of the CCR. The Impugned Order records that this order has been accepted by the Department. Reliance is also placed Order-in-Original No. 21-22/2013-14 dated 28.06.2013 passed for the Appellant's unit in Taloja, Maharashtra.

ii. Since PPCP is an input under Rule 2(k) of CCR and the same is removed and cleared to Moulders, credit has been rightly reversed under Rule 3(5) of CCR, which governs clearance of inputs. After conversion of PPCP into containers and lids for the battery, the Moulders remove these items upon payment of duty back to the Appellant. Thus, undisputedly, the price at which PPCP is sold to the Moulders will ultimately become a cost to the Appellant and the Appellant does not stand to gain any profit, as the

price at which PPCP was sold to Moulders is built into the price of the containers, lids, etc., sold back by the Moulders to the Appellant.

iii. Thus, the Appellants are not engaged in trading of PPCP in the usual course of business.

iv. That the supply of PPCP to Moulders on sale basis cannot be viewed in isolation. When the entire transaction is viewed as a whole, sales of PPCP are integrally connected to the manufacturing process and does not amount to trading.

v. It is a settled position of law that when inputs are cleared as such, under Rule 3(5) of the CCR, said activity cannot be said to be trading of goods. Reliance in this regard is placed on the following cases:

(i) Appellant's own case in Exide Industries v Commissioner of C Ex & ST-2018 (362) E.LT. 898 (Tri. Mumbai).

(ii) Order-in Appeal No 77/2017-CE dated 20.12.2017 in the Appellant's own case. The Appeal filed by the Department has been dismissed on monetary limits vide CESTAT Final Order No. 41096-41130/2019 dated 24.09.2019

(iii) Finolex Industries Ltd v. Commissioner of CGST, Kolhapur 2023 (3) TMI 1478 -CESTAT Mumbai

(iv) Kairali Steels and Alloys v. Commissioner of Tax and Central Excise - 2018 (3) TMI 912-CESTAT Bangalore.

v) That the finding in the Impugned Order that though PPCP is admittedly input under Rule 2(k) of CCR, the said fact is irrelevant for reversal of credit under Rule 6 of CCR is incorrect and contrary to law. Once it is determined that PPCP is an input for the Appellant, removal thereof will only attract Rule 3 of CCR and not Rule 6 of CCR. The term 'inputs' under Rule 3 of CCR are those which are covered under Rule 2(k) of CCR. Hence, it is legally incorrect to conclude that Rule 6 and not Rule 3 will apply to the present case.

vi) In light of the above, no reversal of Cenvat credit on common input service under Rule 6 of CCR is warranted.

6. The Ld. Counsel further contended that there is no provision in Cenvat Credit Rules for reversal of credit taken on input services used in relation to those inputs which are subsequently removed as such and therefore, there is no requirement to reverse the credit taken on common services to the extent attributable to purchase and sale of PPCP. Reliance was placed on the decision of Hon'ble Punjab High Court in ***CCE Vs. Punjab Steels – 2010 (260) ELT 521 (P&H)*** and

Finolex Industries Ltd. v. Commissioner of CGST, Kolhapur – 2023 (3) TMI 1478-CESTAT Mumbai.

7. It was submitted that alternatively, the Appellant could have supplied PPCP for conversion into battery parts under Rule 4(5)(a) of CCR by adopting the job work procedure and in such a scenario, no reversal under Rule 6 of CCR would be required. In terms of Rule 4(5) of CCR, manufacturer of final product can take credit on inputs received in its factory and send the inputs to the job worker for manufacture of intermediate product, which is subsequently used in the manufacture of the final product. In such a scenario, the job worker is not required to pay any duty on the intermediate product. The Appellant chose the present model only for ease of convenience in accounting and inventory management. That mere change in procedure cannot result in denial of credit when the object of sending goods under Rule 3(5) of CCR is no different than Rule 4(5)(a) of CCR.

8. The Ld. Counsel further submitted, without prejudice, that the demand for reversal of Cenvat credit of an amount equivalent to 5%/6% of the value of exempted service (trading) under Rule 6(3)(i) is incorrect, which has been thus made on the sole ground that the Appellant had not exercised an option to pay proportionate Cenvat credit under Rule 6(3A) of CCR. That, Rule 6(3) of CCR provides two options to the manufacturer or provider of output services for reversal of Cenvat credit. As per Rule 6(3)(i), the assessee can pay an amount equal to 5%/6%

of the value of exempted services, or as per Rule 6(3)(ii), the assessee can proportionately reverse the credit obtained on inputs and input services used for providing exempted services. Therefore, the option of payment of proportionate Cenvat Credit under Rule 6(3)(ii) is available to the Appellant. It is settled law that mere non-filing or late filing of declaration cannot take away the substantial benefit of Rule 6(3A) from the assessee. Reliance in this regard is placed on the decision of ***Mercedes Benz India (P) Ltd. v. Commissioner of C. Ex, Pune - 2015 (40) S.T.R. 381 (Tri. Mumbai)*** and ***Arooran Sugars Ltd Versus Commissioner of Central Excise, Trichy, 2018 (7) TMI 87 - CESTAT Chennai.*** That, accordingly, the Appellant can opt to reverse Cenvat Credit in terms of Rule 6(3)(ii) read with Rule 6(3A) of CCR and by applying the formula prescribed therein, the Appellant is only liable to reverse Rs.3,77,763/- at best.

9. It was also submitted that the extended period of limitation is not invokable and since the SCN has been issued for period from September 2010 to May 2015 on 29.09 2015, the period up to October 2014 is barred by limitation. That suppression cannot be alleged when information is taken from the books of accounts of the Appellant and the demand is based on records maintained by the Appellant. Reliance was also placed on the following decisions.

    - ***Order-in-Appeal No. 77/2017-CE dated 20.12.2017 for Exide Industries Limited.***

- ***Final Order No. 41096-41130/2019 dated 24.09.2019***
- ***Exide Industries v. Commissioner of C.Ex & S.T., Raigad -2018 (362) E.L.T. 898 (Tri.-Mumbai)***
- ***Order-in-Original No. 43/2016(CE) dated 08.06.2016 for Exide Industries Limited***
- ***Final Order No. 41120/2020 dated 28.10.2020***
- ***Order in Original No.Belarpur/21-22/Taloja/R-VI/COMMR/KA/2013-14 dated 28.06.2013***
- ***Finolex Industries Ltd Vs Commissioner of CGST. Kolhapur 2023(3) TMI 1478-CESTAT Mumbai.***
- ***Finolex Industries Ltd. Versus Commissioner of Central Tax. Pune 1-2024 (4) TMI 1009-CESTAT Mumbai***
- ***Shanthi Gears Ltd. v. The Commissioner of GST & Central Excise, Coimbatore Commissionerate 2018 (11) TMI 1199-CESTAT Chennai***
- ***ITC Ltd. v. Commissioner of Central Excise, Hyderabad 2010 (17) S.T.R. 146 (Tri. Bang)***
- ***Commissioner of C.Ex., Chandigarh v. Punjab Steels - 2010 (260) E.L.T. 521 (P&H)***
- ***Kairali Steels and Alloys Pvt Ltd Vs Commissioner of Central Tax and Central Excise, Calicut 2018(5) TMI 912-CESTAT Bangalore***

10. Shri Anoop Singh, Ld. A.R. appeared on behalf of the Respondent and submitted as under.

i) The appellant has purchased said inputs namely PPCP and have cleared the same to moulders on higher price on payment of VAT.

ii) That in the eyes of law, mere fact that the said goods were brought back to their factory after conversion and

use in manufacture of excisable goods or otherwise will not alter/ extinguish the character of such transactions, namely purchase and sales i.e. trading of said goods.

iii) The appellant failed to maintain separate account and have not exercised option available under Rule 6 (3) of Cenvat Rules. Neither they have disclosed to the department as to under what category of services they are availing input services credit or fact that they are availing credit in respect of common services used in trading activities. The Ld. AR invited attention to the decision of ***Exide Industries Ltd. Vs. CCE & ST Raigad, 2018 (4) TMI 655 - CESTAT, Mumbai; 2018 (362) E.L.T 898 (Tribunal Mumbai), M/s. Mercedes Benz India Pvt. Ltd. Vs. CCE Pune-1 (Vice-Versa,) 2020 (3) TMI 146 – CESTAT Mumbai and Gannon Dunkerly & Co (Madras) Ltd v The State of Madras, 1954 (4) TMI 30- Madras High Court.***

11. Heard the rival submissions and perused the appeal records as well as the case laws submitted as relied upon.

12. The issue to be decided is whether the demand made on the appellant consequent to the finding that the appellant's clearances of Polypropylene Co- Polymer (PPCP) made tantamount to trading, is tenable.

13. It is seen that the impugned order in original No.44/2016, CE dated 09.06.2016 in para 17 thereof, inter-alia, records that the Department had earlier issued a notice alleging that PPCP is not an input to the Taloja factory of the appellant which was thereafter dropped by the Commissioner, Belapur Commissionerate vide an order in original dated 28-06-2013. Again vide yet another order in original dated 02.02.2015, the demand raised for the subsequent period in respect of the same factory also was dropped. It is also recorded that the order in original dated 28-06-2013 has been accepted by the Department.

14. It is also seen that the adjudicating authority who has passed the impugned Order in Original No.44/2016, CE dated 09.06.2016 in respect of the present appellant also has, on the just previous day, vide an Order in Original No.43/2016-CE dated 08.06.2016 found that PPCP is an input raw material for the present appellant. In the OIO No.43/2016 the adjudicating authority has rendered a finding as under:

> "18. I find that PPCP received by the assessee are used in the manufacture of containers and lids by the moulders, which are in turn used in the storage batteries manufactured by the assessee. As per Rule 2(k) of CCR "input" means, all goods used in the factory by the manufacturer of final products. The PPCP received by the assessee are used in the manufacture of the containers and lids, which in turn are used in the manufacture of

the batteries. Hence, I find that the PPCP received by the assessee falls within the definition of Rule 2(k) of CCR, 2004 and hence they are "inputs" for the assessee. Accordingly, the credit availed by them on the inputs PPCP is in order."

15. It is also seen that the adjudicating authority has gone on to hold in the said OIO No.43/2016-CE dated 08.06.2016 that the appellant had reversed the cenvat credit taken while clearing the PPCP to the moulders on sale and this fact is also accepted in the SCN. The adjudicating authority has also while accepting the appellant's contention that they had reversed more amounts than the credit availed due to capturing of higher value in their SAP system on the dates of dispatch of PPCP gone on to then also hold that the appellant had rightly paid the amount in terms of Rule 3(5) of CCR on removal of inputs as such from their factory.

16. However, in the Order in Original impugned herein, the adjudicating authority in para 18 has held as under:

"I find from the records, that PPCP which are procured from various sources by the assessee is cleared from their factory, in terms of Rule 3(5) of CCR, on sale basis, to the moulders and it is also accepted by them that they had sold them on higher prices on payment of VAT. In my understanding, though the PPCP is received in their factory after conversion into plastic containers, lids, etc., from the moulders, such

transactions would not extinguish the transactions of 'purchase and sale' (say, trading) of PPCP by the assessee. Further, it should be noted that the PPCP was accepted by the department, as input to the assessee, only for the limited purpose of deciding their eligibility, on CENVAT credit availed on PPCP. Hence the department's stand on accepting the PPCP as inputs, could not be stretched to the stage where the 'trading' of PPCP itself, could be termed as outside the meaning of 'exempted services'."

17. We find it discombobulating that the same adjudicating authority has, despite holding that PPCP received by the appellant and cleared to the moulders are used in the manufacture of containers and lids which in turn are used by the appellant in the manufacture of batteries and thus an input falling under the definition of Rule 2(k) of Cenvat Credit Rules 2004, and further finding that its clearance to the moulders on sale after reversal of cenvat credit has been made by the appellant after rightly paying the amount in terms of Rule 3(5) of CCR on removal of inputs as such from the factory; yet gone on to treat the very same transaction of removal of inputs as such as trading and thus an exempted service!. Moreover, it is also pertinent that the adjudicating authority has not controverted the appellant's contention that the entire quantity of PPCP supplied by the appellant is only to make the parts meant for the appellant and thus no quantity of the PPCP is used by the moulders for any other

use and the entire PPCP gets converted and supplied back in the form of battery parts and which was evidenced by the certificate of the moulders produced. The adjudicating authority also has failed to controvert the contention of the appellant that the price at which PPCP is sold to the moulders will ultimately become a cost to the Appellant and the Appellant does not stand to gain any profit, as the price at which PPCP is sold to moulders is built into the price of the containers and lids sold back by the moulders to the Appellant. We also note that the SCN itself does not categorically state that the Appellant is engaged in the business of trading in PPCP and is couched on an inferential basis based on a reply made by the appellant to an enquiry in which reply too the appellant has never stated that it is engaged in trading and on the contrary has stated the sequence of transactions that detail how the input is used for the manufacture of the containers which is further used in the manufacture of batteries. Thus, the show cause notice itself is woefully lacking in any evidence to show that the appellant is known in the market as a trader of PPCP or that the appellant sells PPCP to any other customers with a profit motive. The adjudicating authority has thus failed to appreciate that the Department has not let in any evidence that shows that the appellant is in the business of trading in PPCP. In fact, the concatenation of transactions as a whole clearly reveal that it is nothing but removal of inputs on payment of duty by reversal of credit taken, and is in the course of the appellant’s

activity of manufacture of batteries. It is a settled principle in law that a party cannot approbate and reprobate on the same transaction. Therefore, having found the transaction of sale of PPCP to the moulders by the appellant to be removal of inputs as such from the factory, thereafter, treating the very same transaction of removal of inputs as such, as trading activity cannot be countenanced. We are constrained to fustigate such a dichotomous finding rendered by the adjudicating authority in the impugned order in original, which is appalling to say the least. We are therefore of the considered view that the demand made on the appellant consequent to the finding that the appellant's clearances of Polypropylene Co- Polymer (PPCP) made tantamount to trading, along with applicable interest as well as consequent imposition of equivalent penalty on the appellant are wholly untenable and cannot sustain.

18. We further note that a coordinate bench of the Tribunal in the appellant's own case in ***Exide Industries Ltd v CCE & ST, Raigad, 2018 (362) ELT 898 (Tri-Mumbai)*** has, on the very same issue, held as under:

> **"5.** I find that the first appellate authority has totally misdirected his findings on the main plea raised by appellant. Appellant had contended before the first appellate authority that PPCP which is received by them, imported as well as indigenously procured, were inputs as per the findings of the adjudicating authority in the proceedings initiated against the appellant. I find that the Order-in-original No. 22/Taloja/R-VI/COMMR/KA/2013-14, dated 28-6-2013 proceedings were initiated

against the appellant to deny them Cenvat credit on PPCP being not an input for the manufacturing activity and by the said order the adjudicating authority has dropped the proceedings initiated. It is informed that the order-in-original, dated 28-6-2013 has been accepted by Revenue and no appeal was filed. If that be the case, claim of the appellant that they had cleared PPCP, the inputs to their vendors on reversal of Cenvat credit correct is and cannot be disputed. If an input is cleared from the factory of the appellant on reversal of Cenvat credit availed on such inputs, the question of invoking the provisions of Rule 6(3A) of the Cenvat Credit Rules, 2004 does not arise as per the ratio laid down by the Tribunal in the case of Commissioner of Central Excise, Ghaziabad v. U P Telelinks [2015 (329) E.L.T. 888 (Tri. - Del.)]. I reproduce the ratio which is in paragraph 7 and covers the issue in the case in hand in favour of appellant.

> "7. I have gone through the records. Considering the submissions advanced by both sides. In the impugned order, none of the lower authorities have considered the defence taken by the assessee that they have cleared inputs as such and no verification has been done to that effect whether the assessee has cleared inputs as such or was involved in the activity of trading. Show Cause Notice has been issued only on the basis of figures shown in the balance sheet. For removal of inputs as such, Rule 3(5) clearly states that if inputs is removed as such, the assessee is required to reverse only Cenvat credit availed on such inputs. In judicial terms which has been contended by the assessee as mentioned hereinabove, if inputs is removed as such, in that case the assessee is required to reverse the credit availed on the inputs and not required to reverse proportionate credit on inputs service pertaining to such goods and required 6%/8% of the value of such goods. As revenue has failed to produce any evidence to show that appellant was involved in the trading activity, it may cleared inputs as such. In these set of facts, Cenvat credit taken by the assessee on the input which are cleared as such, is attributable to proportionate reversal is not supported by cogent reasons. Therefore, as per the provisions of Rule 3(5) of Cenvat Credit Rules, 2004 the assessee was to reverse the Cenvat

credit availed on inputs cleared as such. Therefore, I hold that assessee is not required to pay any amount equivalent to 6%/8% of the value of inputs cleared as such or reversal of proportional credit attributable to input cleared. With these terms, assessee's appeal is allowed and Revenue's appeal is dismissed."

6. In view of the foregoing, in the facts and circumstances of this case I hold that the impugned order is unsustainable and liable to be set aside and the appeal is allowed."

19. We also find the reliance placed by the appellant in the decisions in ***Shanthi Gears Ltd. v. The Commissioner of GST & Central Excise, Coimbatore Commissionerate 2018 (11) TMI 1199-CESTAT Chennai*** and ***Kairali Steels and Alloys Pvt Ltd Vs Commissioner of Central Tax and Central Excise, Calicut 2018(5) TMI 912-CESTAT Bangalore,*** apt in this context. In passing, it is also observed that the first appellate authority too had in yet another proceedings, vide the ***Order-in-Appeal No. 77/2017-CE dated 20.12.2017***, decided the very same issue for the subsequent period in the appellant's favour, though the appeal against the said decision preferred before this Tribunal has been withdrawn by the Revenue only on monetary grounds.

20. The Ld. AR has relied on the decision of the Honourable Madras High Court in Gannon Dunkerly to contend that the sale activity is over when the appellant has admittedly paid VAT while clearing PPCP and is thus to be considered as trading of goods. Reliance has also been placed on the

decision in Mercedes Benz to contend that the quantification done for the demand is correct. Given our discussions supra that the appellant is not engaged in trading of PPCP the reliance placed on these decisions are misconceived and they are found to be inapplicable in the facts and circumstances of this case.

21. That apart, we also find considerable merit in the appellant's contention that extended period of limitation cannot be invoked in this case. From the appeal records it is evident that the appellant has clearly indicated the clearance of PPCP as such in the relevant columns in the ER-1 returns including the credit utilized when input goods are removed as such. In such circumstances it was for the Department to take up the scrutiny of the returns as per extent departmental instructions and raise demand if any. We have consistently expressed such a view in ***FINAL ORDER No.41524/2024 dated 28-11-2024 in the case of M/s. Xomox Sanmar Ltd, Unit II v. Commissioner of CGST & Central Excise*** and in ***FINAL ORDER No.40567/2025 dated 30.05.2025 in the case of M/s. Nobel King Purchase Solutions Pvt Ltd v Commissioner of GST and Central Excise***. We are therefore of the view that in such circumstances extended period of limitation cannot be invoked.

22. In light of our discussions and findings above the impugned Order in Original No.44/2016-CE dated 09.06.2016 being untenable is hereby set aside. The appeal is allowed with consequential relief in law, if any.

23. In parting, we also state that we are rather flummoxed by the reliance placed by the appellant on Final Order No.41120/2020 dated 28.10.2020 dismissing their appeal for having availed the scheme under Sabka Vishwas, while contesting the instant appeal on merits. We reiterate the observations of this Tribunal made in ***FINAL ORDER Nos.40481-40482/2025 dated 25-04-2025 in M/s. Shree Vijayalakshmi Charitable Trust v. Commissioner of GST and Central Excise*** disapproving the practice of judgements being piled on indiscriminately, as well as the observations made by this Tribunal way back three decades ago in ***Wiegand India (P) Ltd v. CCE, New Delhi, 1995 (78) ELT 331 (Tribunal)***, that placing citations that have no bearing on the issue needs to be eschewed to save much of Court's time.

(Order pronounced in open court on 26.06.2025)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)

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