CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1

EXCISE APPEAL NO. 10181 OF 2021

ARYAN PACKAGING INDUSTRIES — **Appellant**

Vs.

COMMISSIONER OF CGST & CENTRAL EXCISE-CGST & CENTRAL EXCISE SURAT — **Respondent**

Appearance:
Present for the Appellant :Shri Devashish K Trivedi, Advocate
Present for the Respondent: Shri Sarjeet Kumar, Superintendent (AR)

CORAM:
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **13/03/2026**

ORDER

1. Heard both sides. Learned Advocate submits that the freight amount was included in the value of the goods, which has also been confirmed by the Adjudicating Authority in the OIA after examining the copies of the purchase orders and invoices. The Adjudicating Authority has observed that the appellant had paid excise duty on the freight amount as well as service tax on outward transportation, on which they were entitled to avail Cenvat credit.

2. The issue in the present case is that after the audit raised an objection, the appellant paid the credit amount along with interest and requested for closure of the matter under Section 11A(2B) of the Central Excise Act, 1944. Learned Advocate further submits that in cases where the amount has been paid voluntarily and the matter has been closed under Section 11A(2B), there is no bar under Section 11B of the Central Excise Act, 1944 for claiming refund. He also draws our attention to the definition of 'relevant date' and submits that the refund claim was filed within one year from the relevant date. It is therefore pleaded that the amount is clearly refundable to the appellant.

3. Learned AR reiterates the findings of the lower authorities. However, both sides are granted one week's time to submit direct case laws governing the issue as to whether refund can be allowed where the matter has been closed under Section 11A(2B) of the Central Excise Act, 1944.

4. The order is reserved.

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Bharvi