

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

REGIONAL BENCH, COURT NO. 2

**EXCISE APPEAL NO. 10323 OF 2019
EXCISE APPEAL NO. 11935 OF 2017**

COROMANDEL INTERNATIONAL LIMITED

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-VADODARA-I**

Respondent

Appearance:

Present for the Appellant : Shri R K Tomar, Advocate

Present for the Respondent: Shri A. R. Kanani, Superintendent (AR)

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

Date of Hearing : **29/09/2025**

ORDER

In respect of Sr. no. 11 & 13, the learned counsel for the appellant submits that the issue involved is applicability of Exemption Notification No. 12/2012-CE dated 17th March, 2012 on spent sulfuric acid. He mentions that this Tribunal has already decided the case by final order no. 10413/2024 dated 15.02.2024 and therefore, both the appeals may be allowed.

Learned AR mentions that he wants to ascertain whether the Tribunal's order dated 15.02.2024 was accepted by the department. In these circumstances, we reserve the order with liberty to the learned AR to intimate the status of the CESTAT judgment dated 15.02.2024 and whether it has been accepted by the department within a week time. The orders are reserved.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**