

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

EXCISE APPEAL NO. 10916-10917 OF 2022

BAYER CROP SCIENCE LTD & Ors.

Appellant

Vs.

**Commissioner of Central Excise and Service
Tax,-VADODARA-II**

Respondent

Appearance:

Present for the Appellant :Shri. Vinay Kansara Adv

Present for the Respondent: Shri. Himanshu Nachane, Superintendent (AR)

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Date of Hearing : **17/02/2026**

ORDER

The issue involved is common regarding involvement of provision of 142(3) of the CGST Act, 2017 and refund based on the same. The decision on the same is stated to be in process. Accordingly, this matter is adjourned to 28th July, 2026 to await the decision on the similar issue. These matters are to be linked with the other three Appeal Nos. E/10662-10664/2021.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Prachi