

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

**EXCISE APPEAL NO. 10944 OF 2019**

**SHANKAR PACKAGING LTD**

**Appellant**

Vs.

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

**Respondent**

**Appearance:**

Present for the Appellant :None

Present for the Respondent: Shri. P Ganesan, 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 28<sup>th</sup> July, 2026. To await the decision on the similar issue.

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

Prachi