

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

EXCISE APPEAL NO. 11061 OF 2019

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-RAJKOT**

Appellant

Vs.

METAL ALLOYS CORPORATION

Respondent

Appearance:

Present for the Appellant : Shri H P Shrimali, Superintendent (AR)

Present for the Respondent: Shri Parithosh Gupta, Advocate

CORAM:

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

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

Date of Hearing : **17/02/2025**

ORDER

A query was raised from both the sides as to what will be amount involved to determine the jurisdiction whether of Double Bench or Single Member Bench, in a case where department is in appeal and duty or Cenvat credit has been considerably reduced, from the original as proposed in the show cause notice which was beyond 50 Lakhs. Whether Jurisdiction shall be decided based on the amount as upheld by the Commissioner (Appeals) even in the case of departmental appeal or not? Both sides need time to produce the respective provisions, as well as case law before this court. Matter is posted to March 11,2025.

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

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