

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

Excise Miscellaneous (EH) Application No. 10738 of 2019

(on behalf of the Applicant)

in

Excise Appeal No. 11103 of 2016

[Arising out of Order-in-Appeal No OIO-SUR-EXCUS-001-COM-032-15-16 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

**M/s The Surat District Co Operative Milk
Producers Union Ltd.**

.... Appellant

Post Box No. 501, Sumul,
Sumul Dairy Road,
SURAT-Gujarat

VERSUS

C.C.E. & S.T., Surat-i

.... Respondent

New Building, Opp. Gandhi Baug,
Chowk Bazar, Surat
Gujarat-395001

APPEARANCE :

Shri Akshay Modi, Chartered Accountant appeared for the Appellant

Sh. Sanjiv Kinkar, Superintendent, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

MISCELLANEOUS ORDER NO. M/10754 / 2019

DATE OF HEARING : 20.11.2019

DATE OF DECISION: 20.11.2019

RAMESH NAIR

Sh. Akshay Modi, Learned Chartered Accountant appearing on behalf of the appellant submits that the issue involved is that the denial of exemption Notification No. 1/2011 which is on a condition that the assessee should not avail the CENVAT Credit. Since the appellant have reversed the CENVAT Credit demand is not sustainable, as per the various judgments including the following judgment HELLO MINERALS WATER (P) LTD. Vs. Union of India 2004 (174) E.L.T. 422 (All.) & COMMISSIONER OF CENTRAL EXCISE & CUSTOMS v/s. PRECOT MERIDIAN LTD. 2015 (325) E.L.T. 234 (S.C.).

Considering the submission made by Learned Chartered Accountant. Early Hearing application is allowed, appeal be listed for regular hearing on 20 December, 2019.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Mehul