

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.11109 of 2019

(Arising out of OIO-SUR-EXCUS-COM-01-18-19 dated 06/03/2019 passed by Commissioner
(Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Phthalo Colours And Chemicals Ltd

.....Appellant

Office At Nanavati Mahalaya, 18, Homi Mody Street, Fort
Mumbai, Maharastra

VERSUS

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

.....Respondent

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

WITH

- **Excise Appeal No. 11112 of 2019 (Shreyas Intermediates Ltd)**
- **Excise Appeal No. 11113 of 2019 (Ishan Dyes and Chemicals Ltd)**
- **Excise Appeal No. 11115 of 2019 (Phthalo Colours And Chemicals Ltd)**
- **Excise Appeal No. 11116 of 2019 (Ishan Dyes and Chemicals Ltd)**
- **Excise Appeal No. 11186 of 2019 (Meghmani Organics Ltd)**
- **Excise Appeal No. 11192 of 2019 (Meghmani Organics Ltd)**
- **Excise Appeal No. 11194 of 2019 (Meghmani Organics Ltd)**
- **Excise Appeal No. 11214 of 2019 (Narayan Industries)**
- **Excise Appeal No. 11215 of 2019 (Bagadia Colorchem Ltd)**
- **Excise Appeal No. 11216 of 2019 (Unity Organics Pvt Ltd)**
- **Excise Appeal No. 11218 of 2019 (Swastik Industries)**
- **Excise Appeal No. 11219 of 2019 (Narayan Organics P Ltd)**
- **Excise Appeal No. 11221 of 2019 (Shiv Dyestuff & Intermediate Industries)**
- **Excise Appeal No. 11223 of 2019 (Jay Chemical Industries Ltd)**
- **Excise Appeal No. 11224 of 2019 (Yash Chemex Inc)**
- **Excise Appeal No. 11231 of 2019 (Sarswati Pigments Pvt Ltd)**
- **Excise Appeal No. 11232 of 2019 (Hiren M Soni)**
- **Excise Appeal No. 11237 of 2019 (Hiren M Soni)**
- **Excise Appeal No. 11238 of 2019 (Hiren M Soni)**
- **Excise Appeal No. 11242 of 2019 (Shree Ganesh Pigments Pvt Ltd)**
- **Excise Appeal No. 11245 of 2019 (Deep Chem)**
- **Excise Appeal No. 11247 of 2019 (Shree Milan Manhar Purohit)**
- **Excise Appeal No. 11248 of 2019 (Hitesh Modi)**
- **Excise Appeal No. 11249 of 2019 (Dhanlaxmi Pigments Pvt Ltd)**

- **Excise Appeal No. 11251 of 2019 (Gujarat Narmada Valley Fertilizers and Chemicals Ltd)**
- **Excise Appeal No. 11252 of 2019 (Hitesh Modi)**
- **Excise Appeal No. 11259 of 2019 (Hitesh Modi)**
- **Excise Appeal No. 11261 of 2019 (Harish Chemical Engineering Enterprises)**
- **Excise Appeal No. 11262 of 2019 (Shri Hiren Rawal)**
- **Excise Appeal No. 11264 of 2019 (Industrial Silvent & Chemicals Pvt Ltd)**
- **Excise Appeal No. 11265 of 2019 (Ramdev Chemical Industries)**
- **Excise Appeal No. 11267 of 2019 (Shree Sulphamic Chemicals)**
- **Excise Appeal No. 11268 of 2019 (Mahindra Dyes and Chemicals)**
- **Excise Appeal No. 11270 of 2019 (Ronak Chemical)**
- **Excise Appeal No. 11271 of 2019 (Jadar Vibhagiya Sahakari Purchase And Sale Union)**
- **Excise Appeal No. 11272 of 2019 (Ravi Chem Industries)**
- **Excise Appeal No. 11273 of 2019 (Shri Amlukbhai Patel)**
- **Excise Appeal No. 11274 of 2019 (Dhamdod Seva Sahakari Mandali Limited)**
- **Excise Appeal No. 11275 of 2019 (Raviraj Chemicals)**
- **Excise Appeal No. 11276 of 2019 (Sanand Taluka Sahakari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11277 of 2019 (Gothan Fruit And Vegetable Co Op Society)**
- **Excise Appeal No. 11278 of 2019 (Sharad Agro Centre)**
- **Excise Appeal No. 11279 of 2019 (Vav Grahak Sahkari Mandal)**
- **Excise Appeal No. 11280 of 2019 (Hadoyol Group Vividh Karyalay Seva Sahakari Mandali)**
- **Excise Appeal No. 11281 of 2019 (Krushi & Gramin Vikas Mandal)**
- **Excise Appeal No. 11282 of 2019 (Ankleshwar Taluka Co Op Purchase and Sales Union Ltd)**
- **Excise Appeal No. 11283 of 2019 (Idar Taluka Sahakari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11284 of 2019 (Shri Kadod Seva Sahkari Mandali)**
- **Excise Appeal No. 11285 of 2019 (Sendhiyar Group Co Op Cotton Board Association Limited)**

- **Excise Appeal No. 11286 of 2019 (Ramdev Grahak Sahakari Bhandar)**
- **Excise Appeal No. 11287 of 2019 (The Haturan Group Sahakari Kapas Mandal)**
- **Excise Appeal No. 11288 of 2019 (Jetpur Paavi Taluka Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11289 of 2019 (Mandvi Taluka Kheti Pak Rupante Vechan Karnari Sahakari Mandali)**
- **Excise Appeal No. 11290 of 2019 (The Himmatnagar Taluka Sahkari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11291 of 2019 (The Malpur Taluka Co Op Purchase And Sale Union Limited)**
- **Excise Appeal No. 11292 of 2019 (The Satambha Vibhagiya Khedut Sahakari Purchase and Sale Sangh Limited)**
- **Excise Appeal No. 11293 of 2019 (Nirbhay Rasayan Pvt Ltd)**
- **Excise Appeal No. 11294 of 2019 (Jahangirpura Group Co Operative Cotton Sale Society Limited)**
- **Excise Appeal No. 11295 of 2019 (Vensda Taluka Purchase And Sale Union)**
- **Excise Appeal No. 11297 of 2019 (Gujarat State Fertilizers And Chemicals Limited)**
- **Excise Appeal No. 11298 of 2019 (Mahindra Dyes and Chemicals)**
- **Excise Appeal No. 11300 of 2019 (Shri Milan Manhar Purohit)**
- **Excise Appeal No. 11302 of 2019 (Shri Hiren Rawal)**
- **Excise Appeal No. 11303 of 2019 (Prashant Industries)**
- **Excise Appeal No. 11304 of 2019 (Navin Chemicals)**
- **Excise Appeal No. 11305 of 2019 (Shahada Taluka Sahkari Kharid Vikri Sangh Ltd)**
- **Excise Appeal No. 11306 of 2019 (Harish Chemical Engineering Enterprises)**
- **Excise Appeal No. 11309 of 2019 (Ronak Chemical)**
- **Excise Appeal No. 11311 of 2019 (Suyog Dye Chemie Pvt Ltd)**
- **Excise Appeal No. 11312 of 2019 (Deep Chem)**
- **Excise Appeal No. 11320 of 2019 (Shree Sulphamic Chemicals)**
- **Excise Appeal No. 11322 of 2019 (Ramdev Chemicals Industries)**
- **Excise Appeal No. 11323 of 2019 (Ravi Chem Industries)**
- **Excise Appeal No. 11324 of 2019 (Dhanlaxmi Pigments Pvt Ltd)**

- **Excise Appeal No. 11326 of 2019 (Chandan Chemical)**
- **Excise Appeal No. 11327 of 2019 (Shree Ganesh Pigments Pvt Ltd)**
- **Excise Appeal No. 11331 of 2019 (Raviraj Chemicals)**
- **Excise Appeal No. 11334 of 2019 (Suyog Dye Chemicals Pvt Ltd)**
- **Excise Appeal No. 11336 of 2019 (Industrial Solvents & Chemicals Pvt Ltd)**
- **Excise Appeal No. 11338 of 2019 (Shri Amulakbhai N Patel)**
- **Excise Appeal No. 11339 of 2019 (Ramdev Chemical Industries)**
- **Excise Appeal No. 11340 of 2019 (Industrial Solvents & Chemicals Pvt Ltd)**
- **Excise Appeal No. 11341 of 2019 (Shree Ganesh Pigments Pvt Ltd)**
- **Excise Appeal No. 11342 of 2019 (Prashant Industries)**
- **Excise Appeal No. 11343 of 2019 (Sahada Taluka Sahkari Kharid Vikri Sangh Ltd)**
- **Excise Appeal No. 11344 of 2019 (Ravi Chem Industries)**
- **Excise Appeal No. 11345 of 2019 (Chintan Agro)**
- **Excise Appeal No. 11346 of 2019 (Ronak Chemical)**
- **Excise Appeal No. 11347 of 2019 (Raviraj Chemicals)**
- **Excise Appeal No. 11348 of 2019 (Shree Sulphamic Chemicals)**
- **Excise Appeal No. 11349 of 2019 (Harish Chemical Engineering Enterprises)**
- **Excise Appeal No. 11350 of 2019 (Dhanlaxmi Pigments Pvt Ltd)**
- **Excise Appeal No. 11351 of 2019 (Shri Milan Manhar Purohit)**
- **Excise Appeal No. 11352 of 2019 (Mahindra Dyes & Chemicals)**
- **Excise Appeal No. 11353 of 2019 (Suyog Dye Chemie Pvt Ltd)**
- **Excise Appeal No. 11366 of 2019 (Prashant Industries)**
- **Excise Appeal No. 11368 of 2019 (Narmada Krushi Seva Vikas Mandal)**
- **Excise Appeal No. 11369 of 2019 (Narmada Krushi Seva Vikas Mandal)**
- **Excise Appeal No. 11370 of 2019 (Deep Chem)**
- **Excise Appeal No. 11371 of 2019 (Narmada Krushi Seva Vikas Mandal)**
- **Excise Appeal No. 11372 of 2019 (Shri Hiren Rawal)**
- **Excise Appeal No. 11373 of 2019 (Navin Chemicals)**
- **Excise Appeal No. 11375 of 2019 (Chandan Chemicals)**

- **Excise Appeal No. 11376 of 2019 (Sahada Taluka Sahkari Kharid Vikri Sangh Ltd)**
- **Excise Appeal No. 11378 of 2019 (Navin Chemicals)**
- **Excise Appeal No. 11379 of 2019 (Chandan Chemicals)**
- **Excise Appeal No. 11382 of 2019 (The Satambha Vibhagiya Khedut Sahakari Purchase And Sale Sangh Limited)**
- **Excise Appeal No. 11385 of 2019 (Sanand Taluka Sahakari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11386 of 2019 (Mazda Colours Limited)**
- **Excise Appeal No. 11388 of 2019 (Vansda Taluka Purchase And Sale Union)**
- **Excise Appeal No. 11389 of 2019 (Jain Transport Service)**
- **Excise Appeal No. 11390 of 2019 (Hadiyol Group Vividh Karyalay Seva Sahakari Mandali)**
- **Excise Appeal No. 11391 of 2019 (Sundaram Roadlines)**
- **Excise Appeal No. 11393 of 2019 (Jahangirpura Group Co Operative Cotton Sale Society Limited)**
- **Excise Appeal No. 11394 of 2019 (Naaz Corporation Commercial)**
- **Excise Appeal No. 11395 of 2019 (Jain Transport Service)**
- **Excise Appeal No. 11396 of 2019 (Ankleshwar Taluka Co Op Purchase And Sales Union Ltd)**
- **Excise Appeal No. 11397 of 2019 (Jay Somnath Transport Co)**
- **Excise Appeal No. 11399 of 2019 (Gothan Fruit And Vegetable Co Op Society)**
- **Excise Appeal No. 11400 of 2019 (Narmada Transport)**
- **Excise Appeal No. 11402 of 2019 (Arbuda Transport)**
- **Excise Appeal No. 11403 of 2019 (Jain Transport Service)**
- **Excise Appeal No. 11404 of 2019 (Jay Somnath Transport Co)**
- **Excise Appeal No. 11405 of 2019 (The Himmatnagar Taluka Sahkari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11406 of 2019 (Narmada Transport)**
- **Excise Appeal No. 11407 of 2019 (Krushi and Gramin Vikas Mandal)**
- **Excise Appeal No. 11408 of 2019 (New Gupta And Co)**
- **Excise Appeal No. 11409 of 2019 (Vav Grahak Sahkari Mandal)**
- **Excise Appeal No. 11410 of 2019 (Ramdev Grahak Sahakari Bhandar)**

- **Excise Appeal No. 11411 of 2019 (Naaz Corporation Commercial)**
- **Excise Appeal No. 11412 of 2019 (Sundaram Roadlines)**
- **Excise Appeal No. 11413 of 2019 (Arbuda Transport)**
- **Excise Appeal No. 11414 of 2019 (Idar Taluka Sahakari Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11415 of 2019 (Sharad Agro Centre)**
- **Excise Appeal No. 11416 of 2019 (Mazda Colours Limited)**
- **Excise Appeal No. 11417 of 2019 (The Sendhiyar Group Co Op Cotton Board Association Limited)**
- **Excise Appeal No. 11418 of 2019 (Mandavi Taluka Kheti Pak Rupante Vechan Karnari Sahakari Mandali)**
- **Excise Appeal No. 11420 of 2019 (Shree Kadod Seva Sahkari Mandali)**
- **Excise Appeal No. 11421 of 2019 (The Malpur Taluka Co Op Purchase and Sale Union Limited)**
- **Excise Appeal No. 11423 of 2019 (Dhamdod Seva Sahakari Mandali Limited)**
- **Excise Appeal No. 11425 of 2019 (Jadar Vibhagiya Sahakari Purchase and Sale Union)**
- **Excise Appeal No. 11429 of 2019 (Jetpur Paavi Taluka Kharid Vechan Sangh Limited)**
- **Excise Appeal No. 11430 of 2019 (The Hathuran Group Sahakari Kapas Mandal)**
- **Excise Appeal No. 11438 of 2019 (Asahi Songwon Colors Limited)**
- **Excise Appeal No. 11441 of 2019 (Asahi Songwon Colors Limited)**
- **Excise Appeal No. 11442 of 2019 (Sanand Khushi Utpadan Sahkari Mandli Ltd)**
- **Excise Appeal No. 11443 of 2019 (Asahi Songwon Colors Limited)**
- **Excise Appeal No. 11451 of 2019 (Jay Somnath Transport Co)**
- **Excise Appeal No. 11452 of 2019 (Sundaram Roadlines)**
- **Excise Appeal No. 11453 of 2019 (Narmada Transport)**
- **Excise Appeal No. 11455 of 2019 (Naaz Corporation Commercial)**
- **Excise Appeal No. 11457 of 2019 (New Gupta And Co)**
- **Excise Appeal No. 11458 of 2019 (Arbuda Transport)**

- **Excise Appeal No. 11488 of 2019 (Sanand Khushi Utpadan Sahkari Mandli Ltd)**
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- **Excise Appeal No. 11494 of 2019 (New Gupta And Co)**
- **Excise Appeal No. 11496 of 2019 (Parswanath Krushi Vikas Seva Mandal)**
- **Excise Appeal No. 11498 of 2019 (V Parsuram And Co)**
- **Excise Appeal No. 11499 of 2019 (Jalaram Krushi Seva Mandal)**
- **Excise Appeal No. 11501 of 2019 (Parswanath Krushi Vikas Seva Mandal)**
- **Excise Appeal No. 11502 of 2019 (Jalaram Krushi Seva Mandal)**
- **Excise Appeal No. 11504 of 2019 (V Parsuram And Co)**
- **Excise Appeal No. 11506 of 2019 (Jalaram Krushi Seva Mandal)**
- **Excise Appeal No. 11508 of 2019 (Parsuram And Co)**
- **Excise Appeal No. 11516 of 2019 (Parswanath Krushi Vikas Seva Mandal)**
- **Excise Appeal No. 11531 of 2019 (S I Alam)**
- **Excise Appeal No. 11540 of 2019 (S I Alam)**
- **Excise Appeal No. 11543 of 2019 (S I Alam)**
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- **Excise Appeal No. 11601 of 2019 (A One Chemicals)**
- **Excise Appeal No. 11603 of 2019 (Jahangirpura Group Co Operative Cotton Sale Society Limited)**
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- **Excise Appeal No. 11611 of 2019 (Sanand Taluka Sahakari Kharid Vechan Sangh Limited)**
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- **Excise Appeal No. 11619 of 2019 (A One Chemicals)**
- **Excise Appeal No. 11620 of 2019 (Sari Kadod Seva Sahkari Mandali)**
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- **Excise Appeal No. 11626 of 2019 (Dhamdod Seva Sahakari Mandali Limited)**
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- **Excise Appeal No. 11635 of 2019 (Bagadia Colorchem Ltd)**
- **Excise Appeal No. 11638 of 2019 (Jay Chemical Industries Ltd)**
- **Excise Appeal No. 11641 of 2019 (Unity Organics Pvt Ltd)**
- **Excise Appeal No. 11642 of 2019 (Ankleshwar Taluka Co Op Purchase & Sales Union Ltd)**
- **Excise Appeal No. 11643 of 2019 (Baluchi Sarjilkhan Inayatkhani)**
- **Excise Appeal No. 11645 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 11652 of 2019 (Swastik Industries)**
- **Excise Appeal No. 11654 of 2019 (Yash Chemex Inc)**

- **Excise Appeal No. 11656 of 2019 (Jay Chemical Industries Ltd)**
- **Excise Appeal No. 11674 of 2019 (Saraswati Pigments Pvt Ltd)**
- **Excise Appeal No. 11684 of 2019 (Bagadia Colorchem Ltd)**
- **Excise Appeal No. 11685 of 2019 (Unity Organics Pvt Ltd)**
- **Excise Appeal No. 11686 of 2019 (Shiv Dyestuff & Intermediate)**
- **Excise Appeal No. 11687 of 2019 (Narayan Industries)**
- **Excise Appeal No. 11688 of 2019 (Narayan Organics Pvt Ltd)**
- **Excise Appeal No. 11691 of 2019 (Swastik Industries)**
- **Excise Appeal No. 11716 of 2019 (Satyam Roadways)**
- **Excise Appeal No. 11717 of 2019 (Satyam Roadways)**
- **Excise Appeal No. 11718 of 2019 (Satyam Roadways)**
- **Excise Appeal No. 11728 of 2019 (Shri Ishwarbhai B Marathe)**
- **Excise Appeal No. 11731 of 2019 (Jain Vijay Roadways Pvt Ltd)**
- **Excise Appeal No. 11735 of 2019 (Jain Vijay Roadways Pvt Ltd)**
- **Excise Appeal No. 11736 of 2019 (Anil And Anil)**
- **Excise Appeal No. 11738 of 2019 (Anil And Anil)**
- **Excise Appeal No. 11741 of 2019 (Anil And Anil)**
- **Excise Appeal No. 11744 of 2019 (Shri Jignesh Amrutlal Parmar)**
- **Excise Appeal No. 11745 of 2019 (Shri Jignesh Amrutlal Parmar)**
- **Excise Appeal No. 11746 of 2019 (Shri Jignesh Amrutlal Parmar)**
- **Excise Appeal No. 11747 of 2019 (Rakesh Kumar Jain)**
- **Excise Appeal No. 11748 of 2019 (Raj Laxmi Fertilizer)**
- **Excise Appeal No. 11749 of 2019 (Tamsa Anaj Utpadan Sahkari Mandali Ltd)**
- **Excise Appeal No. 11750 of 2019 (Sardar Krushi Mandal Trust)**
- **Excise Appeal No. 11751 of 2019 (Sardar Krushi Mandal Trust)**
- **Excise Appeal No. 11758 of 2019 (Phthalo Colours & Chemicals (i) Ltd)**
- **Excise Appeal No. 11759 of 2019 (Pooranmal Laxminarayan)**
- **Excise Appeal No. 11766 of 2019 (Pooranmal Laxminarayan)**
- **Excise Appeal No. 11768 of 2019 (Pooranmal Laxminarayan)**
- **Excise Appeal No. 11772 of 2019 (Rakesh Kumar Jain & Co.)**
- **Excise Appeal No. 11774 of 2019 (Sardar Krushi Mandal Trust)**
- **Excise Appeal No. 11777 of 2019 (Tamsa Anaj Utpadan Sahkari Mandali Ltd)**

- **Excise Appeal No. 11780 of 2019 (Raj Laxmi Fertilizer)**
- **Excise Appeal No. 11781 of 2019 (Sardar Krushi Mandal Trust)**
- **Excise Appeal No. 11782 of 2019 (Rakesh Kumar Jain & Co)**
- **Excise Appeal No. 11783 of 2019 (Raj Laxmi Fertilizer)**
- **Excise Appeal No. 11793 of 2019 (Narayan Industries)**
- **Excise Appeal No. 11794 of 2019 (Swastik Industries)**
- **Excise Appeal No. 11799 of 2019 (Saraswati Pigments Pvt Ltd)**
- **Excise Appeal No. 11804 of 2019 (Narayan Organics P Ltd)**
- **Excise Appeal No. 11810 of 2019 (Gujarat State Cooperative Marketing Federation Limited)**
- **Excise Appeal No. 11811 of 2019 (Yash Chemex Inc)**
- **Excise Appeal No. 11814 of 2019 (Gujarat State Cooperative Marketing Federation Limited)**
- **Excise Appeal No. 11825 of 2019 (Shreyash Intermediates Ltd)**
- **Excise Appeal No. 11840 of 2019 (Indian Farmers Fertilisers Co Operative Ltd)**
- **Excise Appeal No. 11847 of 2019 (Tamsa Anaj Utpadan Sahkari Mandali Ltd)**
- **Excise Appeal No. 11852 of 2019 (Nirbhay Rasayan Pvt Ltd)**
- **Excise Appeal No. 11853 of 2019 (Nirbhay Rasayan Pvt Ltd)**
- **Excise Appeal No. 11873 of 2019 (Salimkhan M Pathan)**
- **Excise Appeal No. 11876 of 2019 (Salimkhan M Pathan)**
- **Excise Appeal No. 11878 of 2019 (Salimkhan M Pathan)**
- **Excise Appeal No. 11879 of 2019 (Shri Arunkumar Babulal Patel)**
- **Excise Appeal No. 11881 of 2019 (Shri Arunkumar Babulal Patel)**
- **Excise Appeal No. 11882 of 2019 (Shri Arunkumar Babulal Patel)**
- **Excise Appeal No. 11908 of 2019 (Mazda Colors Limited)**
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- **Excise Appeal No. 11964 of 2019 (Ishan Dyes & Chemicals Ltd)**
- **Excise Appeal No. 11970 of 2019 (Shri Ishwarbhai B Marathe)**
- **Excise Appeal No. 11971 of 2019 (Shri Ishwarbhai B Marathe)**
- **Excise Appeal No. 11972 of 2019 (Chintan Agro)**
- **Excise Appeal No. 11975 of 2019 (Chintan Agro)**
- **Excise Appeal No. 12459 of 2019 (Shri Jignesh Prakash Agarwal)**

- **Excise Appeal No. 12588 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 12589 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 12591 of 2019 (Shri Jignesh Prakash Agarwal)**
- **Excise Appeal No. 12593 of 2019 (Baluchi Sarjilkhan Inayatkhani)**
- **Excise Appeal No. 12594 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 12595 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 12623 of 2019 (Agri Business Centre)**
- **Excise Appeal No. 12625 of 2019 (Shri Jignesh Prakash Agarwal)**
- **Excise Appeal No. 12740 of 2019 (Shri Dipal R Sheth)**
- **Excise Appeal No. 12741 of 2019 (Shri Dipal R Sheth)**
- **Excise Appeal No. 12743 of 2019 (Shri Dipal R Sheth)**
- **Excise Appeal No. 12759 of 2019 (Mahalaxmi Dyechem Industries)**
- **Excise Appeal No. 12760 of 2019 (Mahalaxmi Dyechem Industries)**
- **Excise Appeal No. 12850 of 2019 (Dhaval Modi)**
- **Excise Appeal No. 12853 of 2019 (Dhaval Modi)**
- **Excise Appeal No. 12854 of 2019 (Dhaval Modi)**
- **Excise Appeal No. 10216 of 2019 (Gujarat State Co Operative Marketing Federation Limited)**
- **Excise Appeal No. 10218 of 2019 (Gujarat State Co Operative Marketing Federation Limited)**
- **Excise Appeal No. 10220 of 2019 (Gujarat State Co Operative Marketing Federation Limited)**
- **Excise Appeal No. 10221 of 2019 (Gujarat State Co Operative Marketing Federation Limited)**
- **Excise Appeal No. 10725 of 2019 (Bahiyal Group Seva Sahakari Mandali Ltd)**
- **Excise Appeal No. 10727 of 2019 (Bahiyal Group Seva Sahakari Mandali Ltd)**

(Arising out of OIO-SUR-EXCUS-COM-02-18-19 dated 19/03/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

(Arising out of OIO-SUR-EXCUS-COM-07-18-19 dated 29/03/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

APPEARANCE:

For the Appellant:-

Shri P P Jadeja, Consultant
Shri R. Subramanya, Shri Anshul Jain, Shri Sudhanshu Bissa, Ms. Ruhi Jhota,
Shri Ishan Bhatt, Shri Gurshan Virk (Advocates)
Shri R.I. Patel, Chief Manager (Legal)

For the Respondent:-

Shri G. Kirupanandan, Superintendent (AR)

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

Final Order No. A/ 11883-12172 /2022

DATE OF HEARING: 06.12.2022
DATE OF DECISION: 06.12.2022

RAMESH NAIR

In the present bunch of appeals, the case of the revenue is that the appellant manufacturers have allegedly diverted the urea for the purpose other than fertilisers therefore, they violated the provisions accordingly, the demand of duty against the manufacturers was confirmed and penalties under Rule 26 against the other co-appellants were imposed.

02. Shri P.P. Jadeja along with Shri R. Subramanya, Shri Anshul Jain, Shri Sudhanshu Bissa, Ms. Ruhi Jhota, Shri Ishan Bhatt, Shri Gurshan Virk, Shri R.I. Patel, Chief Manager (Legal) for M/s. Gujarat Narmada Valley Fertilizers And Chemicals Ltd. submits that under the identical and common investigation there were other cases made out wherein, this tribunal vide final order no. A/11406-11733/2022 dated 17.11.2022 remanded the matter to the adjudicating authority for cross-examination of witnesses. He pointed out from the Order-In-Original that the appellants have requested for cross-examination which has been outrightly rejected by the adjudicating authority on the pretext that ample evidences are available therefore, cross-examination is not warranted. He submits that it is mandatory under Section 9D of Central Excise Act, 1944 to provide the cross examination. He submits that following the tribunal's order dated 17.11.2022, these matters also need to be remanded to the adjudicating authority for allowing the cross-examination thereafter passing the reasoned order.

03. Shri G. Kirupanandan, Superintendent (AR) appearing on behalf of the revenue reiterates the finding of the impugned order.

04. We have carefully considered the submissions made by both the sides and perused the records. We find that following the Hon'ble High court judgments in the identical case, the similar bunch of cases have been remanded by this tribunal vide final order no. A/11406-11733/2022 dated 17.11.2022 wherein, the matter was remanded by passing the following order:-

4. *We have carefully considered the submission made by both the sides and perused the records. We find that all these set of cases made out primarily on the basis of statements of the various persons who are the witnesses and also some of they are noticees in the present case. The cross-examination of the witnesses was not carried out properly. The Hon'ble High Court in two identical cases of GUJARAT NARMADA VALLEY FERTILIZERS AND CHEMICALS LTD and VIJAY CHANDRAKANT MULCHANDANI (Supra), considering the fact that no cross-examination was allowed but the same is necessary for passing a reasoned order by the adjudicating authority, directed the adjudicating authority to conduct the cross examination. This Tribunal also one set of cases on identical issue in the case of Dhanlaxmi Pigments Pvt. Ltd and others vide Final Order No. A/11258-11368/2019 dated 08.07.2019 remanded the matter to the adjudicating authority. The said decision is reproduced below:-*

"6. We have carefully considered the submission made by both the sides. We find that in case of one of the party Sh. Vijay Chandrakant Mulchandani, the matter was remanded to the adjudicating authority by Hon'ble Gujarat High Court vide order dated 27-28/11/2017 on the ground that the adjudicating authority has not granted the cross examination of the witnesses. In these circumstances, we are of the view that the issue of cross examination in the case of Vijay Chandrakant Mulchandani will have bearing on the overall case as the department has relied upon the statements in case of Vijay Chandrakant Mulchandani also. Moreover, in case of other parties, the Ld. Counsels raised issue that the cross examinations of the witnesses were not allowed by the adjudicating authority. Therefore, taking observation of the Hon'ble High Court in order dated 27-28/11/2017 and facts that the adjudicating authority has not granted the cross examinations of witnesses whose statements were relied upon in deciding the case, we are of the view that the cross examination of witnesses is primary requirement for fair adjudication as per the statutory provision of Section 9D of Central Excise Act and pari-materia provision in the Customs Act. In the case of Indian Potash Ltd, the Hon'ble High Court vide order dated 06.12.2017 did not entertain the petition, however once on the issue of cross examination, the matter was remitted to the adjudicating authority which involves the same statements which were relied upon in other all cases, it is not just and proper to decide the case in piecemeal for the very simple reason that all the evidences including the various statements were relied upon for issuing the common SCN.

7. *Therefore, in our view, the entire matter needs to be re-considered by the adjudicating authority after allowing the cross examination of various witnesses as requested by the appellant. Accordingly, we set aside the impugned order and*

remand the matter to the adjudicating authority for passing de-novo adjudication order after following the principles of natural justice."

4.1 *In view of the above High Court judgments and this Tribunal's decisions, we are of the view that all these appeals should also be remanded to the adjudicating authority for passing a fresh order, after conducting the cross-examination of the witnesses. We are therefore, maintaining the consistency among the similar cases of the view that these matters also should go back to the adjudicating authority.*

5. *Accordingly, the impugned orders are set aside, appeals are disposed of by way of remand to the adjudicating authority for passing a fresh order after complying the provision to Section 9D of Central Excise Act, 1944. Needless to say that after all efforts to conduct the cross-examination, even if the cross-examination in some cases is not practically possible, the adjudicating authority is free to de novo adjudicate the matters on the basis of available records.*

In the present case also the identical facts and issues are involved and the appellant's request for cross-examination has been rejected by the Commissioner. Following the judgment of Hon'ble High court of Gujarat in the above decision of the tribunal, the matter was remanded to the adjudicating authority therefore, we are of the view that on the same line these matters should also be remitted back to the adjudicating authority to pass a fresh order after allowing the cross-examination.

05. Accordingly, we set aside the impugned order and remand the matter to the adjudicating authority for passing a fresh order considering the observation made by this tribunal in the above referred order dated 17.11.2022. All the issues are kept open.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)