

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

ST/MISC/10854/2024 IN APPEAL NO. ST/10320/2017
COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE SURAT **Appellant**
Vs.
GRIM TECH PROJECTS INDIA PVT LTD **Respondent**

Appearance:

Present for the Appellant : Shri. Rajesh Nathan, Assistant Commissioner
(AR)

Present for the Respondent: Shri. Jigar Shah & Amber Kumrawat, Advocates

CORAM:

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

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

Date of Hearing : **08/07/2025**

ORDER

During the course of arguments, learned advocate raised certain points on the issue of jurisdiction of the committee of Chief Commissioners to amend the appeal memo in the way it has been done. He seeks to rely on the decision of Hon'ble Gujarat High Court in the case of Commissioner of Central Excise, Surat-II Vs. Gujarat Borosil Ltd reported at 2014 (300) ELT 489 (Guj.) and states that proper procedure has not been followed by the Committee of Chief Commissioners. Learned AR pleads for some time to seek comments from the field unit including of the committee, on the point raised by the Advocate. Learned Advocate is directed to provide specific points in relation to the matter in hand by raising the same and providing to the Registry as well as AR within 15 days i.e. by 23rd July, 2025. Thereafter, the AR would have time of two weeks to seek the comments from the field unit or from the committee of the Chief Commissioners. Matter to come up on 20th August, 2025.

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi