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

REGIONAL BENCH-COURT NO. 2

Service Tax Miscellaneous Application (Ors.) No. 10854 OF 2024
(Filed by applicant)
IN
Service Tax Appeal No. 10320 of 2017-DB

(Arising out of OIO-SUR-EXCUS-002-COM-054-16-17 Dated 24/10/2016 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

Commissioner of Central GST
& Central Excise -Surat .... **Appellant**
NEW CENTRAL EXCISE BUILDING,
OPP. GANDHI BAUG, CHOWK
BAZAAR, SURAT-395001

VERSUS

Grim Tech Projects India Pvt Ltd ......**Respondent**
85, AKHANDANAND SOCIETY,
NEAR SARDAR BRIDGE,
ADANAN ROAD,
SURAT, GUJARAT

APPEARANCE:
Shri Himanshu Nachane, Superintendent (AR) for the Appellant
None appeared appeared for the Respondent

CORAM:
HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Miscellaneous Order No. 10782/2025

DATE OF HEARING/ DECISION: 28.11.2025

SATENDRA VIKRAM SINGH

This is a miscellaneous application filed by Revenue incorporating "prayer" in respect of their appeal filed before this Tribunal bearing No. ST/10320/2017 against OIO No. SUR-EXCUS-002-COM-054-16-17 dated 24.06.2016.

2. While hearing the matter, the Bench had observed that the appeal filed by Revenue only contains issues and the prayer portion of the appeal is missing. The department was given liberty to incorporate prayer in the memo of Appeal, in case they so wish. On record, there is a form ST-7 filed by the Commissioner, CGST and Central Excise, Surat which was signed by him on June 13, 2024, incorporating prayer in respect of their earlier appeal. The said

application was submitted to Assistant Commissioner (AR), CESTAT Ahmedabad vide letter dated 14th June, 2024 and stamp of CESTAT, Ahmedabad shows inward date as 25th June, 2024. On 24th June, 2025, the Bench made an oral query whether modified prayer has been filed by the department after proper approval by the Committee of Chief Commissioners. It is the subsequent development that a file has a note in the office of the Chief Commissioner CGST, Vadodara proposing modification of prayer. The copy of note sheet which is enclosed by the learned Advocate, shows that proposal to modify prayer was moved by the office of Chief Commissioner on 16.07.2024. This proposal was seen by the Jurisdictional Chief Commissioner on 22nd July,2024. At note 65 she mentioned that: -

> *"As proposed above modifying the prayer part of the appeal in line with prescribed format as stated above may be considered.* "

The proposal in the note above was approved by the Second Chief Commissioner vide his note at Srl. No. 66. After approval by the Second Chief Commissioner, the file again came to the originating Chief Commissioner and at note 67, she has put signature on 23rd July, 2024. It is thereafter, on 27th July, 2024, the Commissioner CGST, Surat has filed application for revising prayer. This application is also available in record.

3. It is the objection of learned Advocate that the Originating Chief Commissioner has not explicitly mentioned "approval" of the note and after seeing the note, she has forwarded it to the other Chief Commissioner for approval.

4. learned AR mentions that as per official procedure, the proposal has been moved by the originating Chief Commissioner who after seeing and agreeing with the note, has forwarded it to the Second Chief Commissioner. Such forwarding of the proposal is taken as approval of the Chief Commissioner. Had she not agreed, she would not have moved the proposal

to the second Chief Commissioner. As per him, this is approval by both the committee members and therefore, it can be taken as valid approval.

5. We have heard both sides. After seeing the sequence of events in the note sheet, we agree with the view of learned AR and accept his contention and take it as an approval by the Committee of Chief Commissioners. Now, there are two miscellaneous applications filed by the department, one dated 13th June, 2024 (received in CESTAT on 25th June, 2024) which as per both the sides, is without the explicit approval of the committee of Chief Commissioners and other which is dated 27th July, 2024 signed by the Commissioner of CGST, Surat which is after approval by the committee of Chief Commissioners. Out of two miscellaneous applications for the same cause, the first one which is without explicit approval of the Committee of Chief Commissioners has become infructuous and the same is therefore dismissed.

6. The other Miscellaneous Application dated 27th July, 2024 which is after approval by the committee of Chief Commissioners is taken in record and to be considered during arguments. The matter is posted for hearing on 21st January, 2026.

7. Miscellaneous application is disposed of in the above terms.

(Dictated and pronounced in the open court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Raksha