

HIGH COURT OF ANDHRA PRADESH::AT AMARAVATI

MAIN CASE No. C.E.A.No.12 of 2025

PROCEEDING SHEET

Sl. No	DATE	ORDER	OFFICE NOTE
10.	11.11.2025	<u>DEV,J & AHHS,J</u> <u>C.E.A.No.12 of 2025</u> Heard both sides. In view of the following substantial questions of law raised at Paragraph Nos.1, 2 and 3 of the grounds of appeal, as herein under: 1. Whether, in the facts and circumstances of the case, the Appellant is entitled for the benefit of exemption of Central Excise Duty as envisaged under the provisions of Notification No. 214/1986-CE, dated 25.03.1986 ? 2. Whether the perverse finding of the tribunal below made contrary to record (Specific grounds raised in the appeal) that the appellant are using three Inputs which are supplied by the Principal Manufacturer is sustainable under law? 3. Whether the order passed by the Tribunal without referring and dealing with various contentions of the Appellant (particularly with regard to the supply of the inputs by the principle manufacturer) amounts to violation of principles of natural justice and whether such an order is sustainable under law?	

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		Admit. Issue notice to the respondent. Post the matter in the usual course. Interim order granted earlier shall stand extended, pending further orders. _____ DEV, J _____ AHHS,J SCS	
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