

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

TUESDAY, THE ELEVENTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

CENTRAL EXCISE APPEAL NO: 12 OF 2025



Between:

**M/s Nile Limited, Plot Nos. 38 & 40, I.D.A, Gajulamandyam, Renuginta
Mandal, Chittoor District, A.P.**

Appellant/Appellant

AND

**The Commissioner of Central Tax, Tirupati-GST, 9/86-A, Amaravathi Nagar,
West Church Compound, Tirupati, A.P - 517502**

Respondent/Respondent

Appeal under Section 35(G) of the Central Excise Act, 1944, praying that in the circumstances stated in the Memo. of grounds filed therein, the High Court may be pleased to set aside the Final order No.A/30082/2025 dated 19.03.2025 in Excise Appeal No.30068/2020 passed by the Customs, Excise and Service Tax Appellate Tribunal, Regional Bench at Hyderabad confirming the orders dt.31-07-2019 passed by the Commissioner of Central Tax, Tirupathi-GST No.TTD-EXCUS-000-COM-05-19-20.

IA NO: 1 OF 2025

Petition under Section 151 CPC & Under Order 41 Rule-5 of CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased stay of all further proceedings including the execution of the Final orders No.A/30082/2025 dt. 19-03-2025 passed by Customs, Excise and Service Tax Appellate Tribunal, Regional Bench at Hyderabad in Excise Appeal No. 30068/2020 confirming the order dt.31-07-2019 passed by the Commissioner, Central Tax, Tirupati-GST No.TTD-EXCUS-000-COM-05-19-2, Pending disposal of CEA 12 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the memorandum filed in support thereof and the earlier order of the High Court dated 22.07.2025, 07.08.2025 , 28.08.2025 , 11.09.2025 , 09.10.2025 & 23.10.2025 made herein and upon hearing the arguments of Sri Akula Sri Krishna Sai Bhargav, Advocate for the Petitioner, Sri P S P Suresh Kumar, Advocate for the Respondent and the Court made the following

ORDER:

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?

Admit.

Issue notice to the respondent.

Post the matter in the usual course.

Interim order granted earlier shall stand extended, pending further orders.

SD/-A.VIJAYA BABU
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to SRI. AKULA SRI KRISHNA SAI BHARGAV Advocate [OPUC]
2. One CC to SRI. P S P SURESH KUMAR Advocate [OPUC]
3. The Section Officer, Second Appeal Section, High Court of Andhra Pradesh
4. Two spare copies

HIGH COURT

DEV, J

&

A.HHS, J

DATED: 11/11/2025.

POST THE MATTER IN THE USUAL COURSE.

ORDER

CEA.No.12 of 2025

INTERIM ORDER EXTENDED

