

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 398 of 2024

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M/S BIRLA CELLULOSIC
Versus
STATE OF GUJARAT & ORS.

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Appearance:
MR. BHARAT RAICHANDANI, WITH MR. JASMINE DIXIT FOR MR. RITHIK JAIN(17523) for the Appellant(s) No. 1
ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP for the Opponent(s) No. 1
MR UTKARSH R SHARMA(6157) for the Opponent(s) No. 2,3

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 22/08/2025

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

Heard learned advocate Mr. Bharat Raichandani with learned advocate Mr. Jasmine Dixit for Mr. Rithik Jain for the appellant and learned advocate Mr. Utkarsh Sharma for the opponent.

This appeal is admitted for consideration of following substantial questions of law:

“(a) Whether the Hon'ble CESTAT was correct in holding that there is no provision under Central Excise Act and Rules allowing suo-moto taking of credit without

sanction by the proper officer when erstwhile Rule 226 of the Central Excise Rules 1994 and Read with Section 38 A of the Central Excise Act, 1994, allows the same?

(b) Whether the Hon'ble CESTAT was correct in applying Section 11B of the Central Excise Act, 1994 when it is undisputed that the Appellant by mistake debited duty twice?"

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: SAJ PULICKAL GEORGE(HC01069), PRIVATE SECRETARY, at High Court of Gujarat on 26/08/2025 11:58:19