IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 838 of 2024
With
R/TAX APPEAL NO. 840 of 2024

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THE COMMISSIONER, CCE -AHMEDABAD -II (NOW COMMISSIONER OF CGST AND CENTRAL EXCISE AHMEDABAD NORTH)
Versus
POOJAN DECOR PVT LTD

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Appearance:
MR UTKARSH R SHARMA(6157) for the Appellant(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 20/03/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Mr. Utkarsh Sharma, learned Senior Standing Counsel has supplied the additional proposed questions of law, which is taken on record.

2. Mr. Utkarsh Sharma, learned Senior Standing Counsel has submitted that the proposed question of law in Para-6(i) of the application can be substituted by amended additional proposed question of law (iv) and the proposed question of law in Para-6(ii) of the application may be substituted by proposed question of law No. (v).

3. Accordingly, the present Appeals are admitted for the following substantial questions of law:

> *"iv. Whether in the present facts and circumstances of the case, the Tribunal erred in not considering that when*

the primary evidence was available in form of pen drives, there was no need for certificate as mandated under section 36B(4) of the Central Excise Act?

v. Whether in the present facts and circumstances of the case, the Tribunal erred in not appreciating that confessional statement of directors/persons of the company recorded under section 14 of the Central Excise Act were out of ambit of Section 9D of the Central Excise Act and same could not have been subjected to cross-examination?

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/51 & 52