

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 352 of 2024

=====

COMMISSIONER, CENTRAL GST AND CENTRAL EXCISE
Versus
KRUPALU METALS PRIVATE LIMITED

=====

Appearance:
MR CB GUPTA(1685) for the Appellant(s) No. 1

=====

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

Date : 10/07/2026
ORAL ORDER

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

1. Heard learned Senior Standing Counsel
Mr. C.B.Gupta for the appellant.
2. The Appeal is admitted for consideration
of following substantial question of law:

Whether in the facts and
circumstances of the case, the
Central Excise Service Tax
Appellate Tribunal was justified in
holding that there is no
clandestine removal of the goods by
the respondent ignoring the
panchnama corroborated by the

statements of the Director of the respondent-assessee and by relying upon the factors which are irrelevant as enumerated in Para 12 of the order resulting into a perverse order?

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

JYOTI V. JANI

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: JYOTIBEN VINODKUMAR JANI(HC00213), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 13/07/2026 10:25:12