IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 534 of 2026

==

MESSRS VIJAY FIRE VEHICLES AND PUMPS LTD.

Versus

THE COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, SURAT-I

==

Appearance:

AMAL PARESH DAVE(8961) for the Appellant(s) No. 1

MR PARESH M DAVE(260) for the Appellant(s) No. 1

MR NEEL P LAKHANI(10679) for the Opponent(s) No. 1

==

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

Date : 17/07/2026

ORAL ORDER

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

1. Heard learned advocate Mr. Amal Dave for the appellant.

2. The Tax Appeal is admitted for consideration of following substantial questions of law:

> 1) Whether the CESTAT has committed error in concluding that the limitation of 1 year under Section 11B of the Central Excise Act was applicable to cases of refund claim

of unutilized cenvat credit under Rule 5 of the CENVAT Credit Rules?

2) Whether the CESTAT was right in rejecting the ROM application on the grounds that it raised a legal question and hence such question cannot be considered in ROM?

3) Whether the CESTAT has committed error in rejecting application of rectification of mistake vide order dated 2.12.2024, on the ground that second ROM application was not appropriate and not permissible?

Or in the alternative: -

4) Whether the appellant is eligible to refund of unutilized accumulated cenvat credit in view of the scheme of Section 142 (3) of the CGST Act, 2017, when such credit is not transitioned to the GST era?

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

JYOTI V. JANI