

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 1199 of 2024

With

R/TAX APPEAL NO. 1200 of 2024

With

R/TAX APPEAL NO. 1201 of 2024

With

R/TAX APPEAL NO. 1202 of 2024

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INDIAN FARMERS FERTILIZER CO OPERATIVE LTD.

Versus

COMMISSIONER OF CENTRAL EXCISE KUTCH GANDHIDHAM

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Appearance:

UCHIT N SHETH(7336) for the Appellant(s) No. 1

DEEPAK N KHANCHANDANI(7781) for the Opponent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA

and

HONOURABLE MR. JUSTICE D.N. RAY

Date : 01/01/2025

ORAL ORDER

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

1. Heard learned advocate Mr. Uchit Sheth for the appellant.
2. It was submitted that the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench, Ahmedabad [‘CESTAT’ for short] has remanded the matters back to the adjudicating authority for deciding afresh without considering the findings given by the adjudicating authority while dropping the demand for the period upto 05.04.2016 relying

upon the Board Circular No. 79 dated 21.11.1994 on the ground that subsequent circular dated 19.05.1998 was not considered in proper perspective.

3. Considering the above submission, issue Notice for final disposal returnable on 19.02.2025. Direct service through Email is permitted.

(BHARGAV D. KARIA, J)

(D.N.RAY, J)

JYOTI V. JANI