

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Central/excise Appeal No. 182/2018

Commissioner Of Central Goods And Service Tax Alwar

----Appellant

Versus

Balkrishna Industries Limited

----Respondent

---

|                   |   |                                                                       |
|-------------------|---|-----------------------------------------------------------------------|
| For Appellant(s)  | : | Mr. Sandeep Pathak with<br>Ms. Jaya P. Pathak &<br>Ms. Shefali Sharma |
| For Respondent(s) | : | Ms. Priyamvada Joshi                                                  |

---

**HON'BLE MR. JUSTICE INDERJEET SINGH**  
**HON'BLE MR. JUSTICE ASHOK KUMAR JAIN**

**Order**

**30/04/2026**

Heard.

Admit.

This appeal is admitted on following substantial question of law:

*"(i) Whether Id. CESTAT was right in law allowing the Cenvat credit of such amount to the assessee which was not required to be paid by their Chopanki unit as the Chopanki unit had imported duty free inputs under advance licence/DEEC but at the time of as such clearance of the said inputs they paid such amount as 'excise duty' by contravening the provisions of rule 3(5) of Cenvat Credit Rules, 2004 ?*

Issue notice to respondent(s).

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J