HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Central/excise Appeal No. 183/2018

Commissioner Of Central Goods And Service Tax Alwar

----Appellant

Versus

Balkrishna Industries Limited

----Respondent

For Appellant(s)	:	Mr. Raj Kumar Yadav
For Respondent(s)	:	

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 ld. 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

Chetna/63