IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.9 OF 2025

Commissioner of Central Excise
and ST CGST and Central Excise
Daman, Vapi .. Appellant.

Versus

KEC International Ltd. .. Respondent.

Adv. Maya Majumdar with Adv. Niyati Mankad and Adv. Priyanka Singh, for the Appellant.

Adv. Bharat Raichandani with Adv. Bhagrati Sahu i/b. UBR Legal, for the Respondent.

CORAM: B. P. COLABAWALLA & FIRDOSH P. POONIWALLA, JJ.

DATE: FEBRUARY 04, 2026

P. C.

1 The above Appeal has been filed by the Revenue contending that certain substantial questions of law arise from the impugned Order dated 7th June, 2024 passed by the CESTAT. Though, several questions have been raised in the Memo of Appeal, the learned Counsel appearing on behalf of the Revenue pressed into service only questions (1) and (2), which read thus:-

> *"1:- Whether the CESTAT has erred in holding that there was a substantial compliance of the provisions of the exemptions notifications under reference and the substantial benefit could not be denied merely for procedural lapse?*

> *2 Whether the CESTAT has failed to appreciate that the exemptions are subject to strict compliance and the Notifications in the instant case imposes a condition that Certificates from the Appropriate Authorities should be submitted by the assessee to the Department?."*

2 After going through the impugned Order passed by the Tribunal, we find that the conclusions reached by the Tribunal are purely fact based. It is after taking into consideration the facts of the present case that the Tribunal has come to the conclusion that there was substantial compliance of the provisions of the exemption notifications under reference and that substantial benefits could not be denied merely for a procedural lapse. The Tribunal has reached these conclusions for the reasons set out in paragraph 8 of the impugned Order.

3 Considering the peculiar facts of this case, the Tribunal allowed the Appeal filed by the Appellant and granted the Appellant relief under the Notifications referred to in the impugned Order.

4 We find that no substantial question of law arises from the impugned Order as the same is passed in the peculiar facts of the present case. The Appeal is therefore dismissed. However, there shall be no order as to costs.

5 This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

S.R.JOSHI