



RAJASTHAN HIGH COURT
**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Central/excise Appeal No. 4/2020

Union Of India, Through The Commissioner, Central Excise And Service Tax, Udaipur, 142-B, Sector - 11, Hiran Magari, Udaipur, Rajasthan.

----Appellant

Versus

Suzuki Textiles Limited, Village - Gudda, P.O. Mandal, Bhilwara, 311403 (Raj.)

----Respondent

For Appellant(s) : Ms. Shrestha Mathur for Mr. Ankur Mathur

For Respondent(s) : -

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA

HON'BLE MR. JUSTICE MUNNURI LAXMAN

Order

07/02/2024

1. Heard.
2. This appeal is admitted on the following substantial questions of law:-

“(i) Whether the assessee has the obligation to comply with the Rule 11(3) (ii) of Cenvat Credit Rules, 2004 in order to avail the benefit of exemption notification No.30/2004-CE dated 09.07.2004?

(ii) Whether once the input credit is taken legally, then the same cannot be denied after the issue of exemption notification on the final product?

(iii) Whether the assessee who has taken credit on the input lying in the stock and those contained in semi finished and



finished goods required to be reversed when final product is exemplified?"

3. Issue notice of admission of appeal to the respondents on payment of PF within one week, returnable within four weeks.
4. The substantial question of law as framed by this Court shall also form part of the notice.
5. List the matter on 13.03.2024.

(MUNNURI LAXMAN),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

55-Ramesh/-