CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL HYDERABAD

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 3147 of 2012
(Arising out of **Order-in-Original** No. 10/2008-ST-HYD III-ADJN-COMMNR dated 25.09.2008 passed by Commissioner of Customs, Central Excise & Service Tax Hyderabad)

National Geophysical Research Institute .. **APPELLANT**
Uppal Road,
Hyderabad,
Telangana – 500 007.

VERSUS

Commissioner Of Central Tax Medchal - GST .. **RESPONDENT**
7th Floor, Kendriya Shulk Bhavan,
L B Stadium Road, Basheerbag,
Hyderabad, Telangana – 500 004.

APPEARANCE:

Shri Joseph Dominic, Advocate for the Appellant.
Shri A. Rangadham, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30462/2025

Date of Hearing:11.09.2025
Date of Decision:11.11.2025

[ORDER PER: A.K. JYOTISHI]

National Geophysical Research Institute (NGRI for short), are constituent unit of the Council of Scientific and Industrial Research (CSIR) under the Ministry of Science and Technology. NGRI is primarily into research on earth sciences and research, survey and exploration into mineral resources, etc. The Department, based on certain enquiry, issued the show cause notice alleging that they have not paid Service Tax on certain projects carried out for certain clients where the projects were only funded with a specified R&D objectives. In all, 11 projects were analysed and the Department felt that the services provided by the NGRI were covered under the category of Scientific or Technical Consultancy Service (STC) as defined under the Section 65(92) of the Finance Act, 1994. This was primarily based on the conclusion of the Department that they had offered specific Advice/ Opinion/Data in the field of Earth science. Thereafter, the Department issued the Show Cause Notice dated 07.11.2006, which was adjudicated confirming the entire demand and on appeal by the appellant, CESTAT, Bangalore Bench vide their Final Order No. 292 & 293 of 2011 dated 18.04.2011, remanded the matter to Adjudicating Authority. Subsequently, keeping in view certain submissions of the NGRI, presented before the Adjudicating Authority, an Order dated 10.12.2001 was passed again confirming the demand of Rs.1,22,18,110/- for the period from 01.10.2001 to 31.03.2005 and penalty under section 78 was also imposed.

2. Learned advocate for the NGRI submitted that it is wrong to interpret the nature of contract as that of providing the services of STC. According to him, in terms of definition of STC, it requires to fulfil certain criteria, as under:

a) There should be consultation, advice or technical assistance.
b) Should be provided by a scientist, technocrat or science or technology institution.
c) Should be on any issue relating to any branch of science or technology.
d) Such consultation may be in the nature of an expert opinion/advice.
e) Should be in regard to scientific or technical feasibility or any other scientific suggestion.
f) It should be for improvement in existing technology or process or consultation on any technical problem or about new technology.

3. Learned Advocate submitted that the information covered in their report furnished by them in terms of contract to their customers is not fulfilling these criteria and therefore, as they are only engaged in mere studies of certain geographical phenomenon and no scientific suggestions or expert opinion were being provided, they are not covered under said service. To highlight this point that they had only carried out certain studies to bring out certain facts and prepared certain maps with regard such studies and therefore, will fall within the purview of "survey and map making service" under Section 65(104b), he points the scope of this service, which has been defined as "geological, geophysical or any other prospecting, surface, sub-

surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral".

4. He has relied on certain judgements of Co-ordinate Benches in the case of Commissioner of Customs Excise and Service Tax, Vadodara Vs Deshpande Patil Consultants [2016 (46) S.T.R. 748 (Tri-Ahmd)], Commissioner of Central Excise and Customs, Vadodara – II Vs Mascon Multiservices & Consultants Pvt Ltd., [2009 (14) S.T.R. 190 (Tri-Ahmd)] and Commissioner of Central Excise, Nagpur Vs ADCC Infocad Pvt Ltd., [2014 (35) S.T.R. 421 (Tri-Mumbai)]. Further, apart from the merit, he is also contesting invocation of proviso to Section 73 for extended period on the grounds that there are no elements available for invoking the extended period for demanding Service Tax from them. According to him, since for the period 01.10.2001 to 31.03.2005, SCN was issued on 07.11.2006, though the relevant time for demand within normal period was 1 year only, therefore, in view of this, demand is otherwise time barred according to Learned Advocate. He further submitted that the NGRI had undertaken the projects for survey and map making and only when the service of survey of exploration of minerals was noticed by them on 10.09.2004, they felt that the service being provided by the Appellant would be covered under the services of Survey and map making. Further, NGRI found out this service covered their activities fully and they got themselves registered under this service. Further, NGRI which is constituent under the CSIR, Ministry of Science and Technology and being managed by them, had no reason to suppress any fact, as such, they have relied on the judgement of Hon'ble High Court of Telangana in the case of Commissioner of Central Excise, Hyderabad-IV Vs National Remote Sensing Agency [2021 (50) G.S.T.L. 465 (Telangana)] and Hon'ble Ahmedabad Tribunal in the case of Commissioner of Central Excise & Service Tax, Vadodara Vs Deshpande Patil Consultants [2016(46) S.T.R 748(Tri-Anmd)] in this regard.

5. On the other hand, Learned AR has primarily submitted that the Adjudicating Authority has gone through each and every contract and has recorded his findings in detail to come to the conclusion that there were certain elements of extending expert advice and consultation to their clients and was not merely a case of conducting survey or map service by the NGRI. He is also opposing the ground taken by the appellant NGRI in respect of limitation on the ground of their being a Government Organisation or

Public Sector Organisation, but merely being a government organisation does not exclude them from the purview of proviso to section 73(1) of the Finance Act, if there are evidence of their having suppressed certain relevant information or any other such elements as indicated in proviso to section 73 during the material time.

6. Heard both the sides and perused the records.

7. Before we proceed, we would like to cite relevant contrasting services being claimed by the Department as well as NGRI. On one hand, the Department is claiming that said activities, as evident from the contract, would more specifically be covered under STC, whereas the NGRI is submitting that it would fall within the ambit of Survey and Map Making (SMM). The definitions are, as under:

> *STC:*
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> *"Scientific or Technical Consultancy (STC) means any advice, consultancy, or scientific or technical assistance, rendered in any manner, either directly or indirectly, by a scientist or a technocrat, or any science or technology institution or organization, to any person in one or more disciplines of science or technology."*
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> *SMM:*
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> *"Survey and Map Making (SMM) as Geological, Geophysical or any other prospecting, surface, sub-surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral."*

8. In this regard, we find that the Ministry has clarified the scope of STC services vide letter dated 09.07.2001, as under:

> *"The taxable service should be understood in the context of its commonly understood meaning and scope. For instance, it would cover consultation, advice or technical assistance provided by a scientist or a technocrat or a science and technology institution on any issue relating to any branch of science or technology. Such consultation may be in the nature of an expert opinion/advice in regard to scientific or technical feasibility or any other scientific or technical aspect of a project, process of design, recommending an apt technology, suggestions for improvement in existing technology or process, providing consultation on any technical problem or about new technology etc."*

9. Therefore, primarily if an activity has to fall under STC, there has to be some element of consultation, expert advice or technical assistance, etc. In so far as other facts are concerned, we find that NGRI is a scientific institution and service being provided by scientists and technocrats to carryout various activities, keeping in view the scope of work awarded to them by their clients. Therefore, the only issue that needs to be examined is

whether when they are furnishing the reports, they are also giving any expert opinion or technical advice to their clients in addition to factual data/map, etc., based on such study or services carried out by them. In order to understand the same, the following chart has been prepared giving brief details of the projects given by different clients for the projects covered in appeal, report of NGRI and findings of the Commissioner.

Name of the Sponsor	Details of the Project	Report of NGRI and Findings of the Commissioner
1. National Centre for Antarctic and Ocean Research, Goa (NCAOR)	Two scientists from NGRI participated in the marine geophysical surveys carried out by NCAOR between 17-2-2002 and 8-2-2004 to determine the outer limits of Indian legal Continental Shelf. They monitored the survey work on board the research vessel and ensured that the survey was carried out in conformity with technical specification and monitored the on-board processing of data; Post processing and interpretation of the acquired data. NGRI scientist were doing the post processing, interpretation and documentation of the seismic reflection, refraction, gravity and magnetic data acquired during the surveys. NGRI Scientists were doing scientific data interpretation, preparation of various maps/ charts/ sections, preparation of technical report and submitted to NCAOR.	The report of NGRI indicated the area of extended Continental Shelf of India in Andaman Region, Eastern and Western Coast. It indicated the areas in square kilometres. The Commissioner held that the report is not mere survey; determines the fixed points and has to be treated as scientific opinion.

2. M/s ICI Limited, Paint Business, Hyderabad.	Study of geophysical strata based on Resistivity survey. The benefit for them from the opinion/data provided by NGRI was to understand the geological strata of their factory.	The report stated that in the area granite is extensive with thickness up to 30 meters. Southern part has very low resistive zone at depth. Water level is very shallow. Bore holes up to 40m may be dug on southern part. Rock samples and ground water have to be chemically analysed. Wells have to be connected for construction of water table map and ground water flow direction. Commissioner held that the task was for observation well drilling and monitoring water level during investigation period. Therefore, it is not a survey but a scientific opinion on ground water.
3. Nuclear Power Corporation of India Limited, Mumbai	NGRI conducted a research project on the acquisition of micro earthquake data by installation of Micro Earthquake Monitoring Stations around Jaitapur Nuclear Power Plant. NGRI have given the locations in latitude and longitude of the Micro Earthquakes which occurred in the vicinity of Jaitapur Project and the magnitude of the micro earthquakes. The data is the property of NPCIL.	Report: - During the period of study, very few micro seismic earthquakes were noticed. Earth quakes occurred in Koyna Warna region. Around Jaitapur, three earth quakes of magnitude less than one and one earthquake of 3.1 were noticed in 2008. Commissioner held that this was not survey and map making but scientific study for the purpose of stability of nuclear power plant.

4. Metmin Finance and Holdings Pvt Limited, Mumbai.	NGRI was engaged to conduct survey in specified area, to acquire data for prospecting Uranium in the Pindwara Block and reduce the data; prepare the maps with appropriate presentation of contours in digital format. Metmin obtained the data and analysed the same for base metal exploration. All the reports, maps and information will be the property of Metmin.	After the heliborne magnetic survey, NGRI submitted the maps of the area surveyed in Pindwara Block and in Pipela Block. A report on the survey and the CDs where the data were archived, were furnished. The Commissioner mistook the survey as one for the viability of an air strip at Abu Road. In fact it was for Uranium prospecting. NGRI only gave the data set and report. Commissioner held that it was scientific opinion and not survey and map making.
5. Atomic Mineral Directorate for Exploration and Research (AMD), Hyderabad	NGRI carried out heliborne survey over parts of Vindhyan Basin along Aron-Narwar-Kanthi tract, Shivpuri and Gwalior Districts, MP. Acquired EM, Magnetic and Gamma Ray spectrometric data for AMD. Data from survey processed and interpreted by NGRI and the data and technical report and maps submitted by NGRI. The data is being utilised in Uranium exploration programme of AMD.	The report stated that the object of the survey was 'to locate basement conductors suitable for uranium exploration". The report stated that "Probable basement conducts (of moderate conductivity) coincident with magnetic linears are marked in figure 4.5. These linear anomalies need ground check by geophysical (magnetic and EM) methods to evaluate their importance in deep-seated Uranium mineralisation." The Commissioner held that the areas rich in uranium are

		identified and separately marked for uranium mining. Thus data is not merely submitted but analysed and conclusions drawn. Hence STC. Such identification was the purpose of the survey. No advice on feasibility or scientific or technical opinion on process given. Hence this was only a survey.
6. Gas Transportation Infrastructure Limited, Navi Mumbai	Engaged NGRI for field and desktop seismic study on types of faults or lineaments that cross the following pipelines: a) Kakinada to Hyderabad and Hyderabad to Uran; b) Mumbai to Ahmedabad and Karjat to Ahmedabad; c) Jamnagar to Aburoad (Geological and Seismological studies) d) Jamnagar to Abu Road (Surface wave seismic studies) Work included collection of geological data, interpretation of space imagery, limited ground checks, statistical analysis and report writing. Helped GTIL in pipeline design in safe and cost effective manner in seismically active areas; to comply with statutory requirements.	Karjat -Ahemdabad pipeline. The survey found subsurface faults and lineaments using space imagery etc. A lineament is a linear feature in a landscape which is an expression of an underlying geological structure such as a fault. The report said that though the pipeline passes through various lineaments, no major active faults have been observed to pose any threat to the integrity of these proposed pipeline routes and the route is safe if care is taken for design criticality. For minor faults, adequately design the pipeline based on data given in the report. Commissioner held that this is not mere presentation of data but scientific opinion indicating the regions where

		critical design is needed. Kakinada – Hyderabad Pipeline This report is more or less identical as above. The Commissioner here also concluded that it is not mere survey and map making but a thorough scientific opinion. Same with Jamnagar-Abu Road pipeline. The report does not give any scientific or technical advice or opinion. It only gives the opinion that pipeline design should be strengthened in areas where faults have been noticed.
7. Archaeological Survey of India, Hyderabad.	Engaged NGRI to study the effects of vibration and noise due to vehicular traffic on Charminar. NGRI evaluated the data collected and interpreted the same on the noise and vibration emitted due to vehicular motion around Charminar on different occasions and the corresponding effects at different levels of the structure. On this basis, ASI carried out repairs and development work and took action to divert the traffic.	NGRI suggested some remedial measures to reduce the effect of vehicular traffic on the structure. One such measure could be distancing the traffic at least by 10 meters. The Commissioner has taken it as technical opinion. There is no scientific or technical advice here. It is a common sense observation. It was a survey of the traffic and its effect on the monument.
8. Indian National Centre for Ocean Information Services,	NGRI carried out 1) Geological and Geophysical investigation of their land at	NGRI employed seismic, ground probing radars and electrical methods. Found three-layered surface

Hyderabad. (INCOIS)	Gajularamaram Village, Ranga Reddy Dt for delineating subsurface structure and weak zones; 2) Conducting resistivity profile and sounding tests in the INCOIS site and adjoining areas to delineate any lineaments favourable for ground water accumulation by deploying suitable Geophysical methods. 3) To determine the subsurface structure and site characteristics for construction of heavy structure and ground water potential.	soil. The top soil is conductive clay. Identified locations unsuitable for bore holes for ground water. Commissioner held that the opinion on bore holes amounted to scientific or technical consultancy. This is a clear case of survey to identify the types of soil and identify areas suitable for bore wells.
9. Tapovan-Vishnugad Hydroelectric Power Project, Utttaranchal.	This was a magneto-telluric and geothermal study by NGRI of the tunnels being dug in connection with the hydro-electric project.	The report indicated that the temperature in a limited number of boreholes in the proposed tunnel alignment ruled out possibility of geothermal interference during excavation. Recommended more holes to be dug to get accurate information. Also a more detailed study required. Commissioner held that it was not survey or map making but scientific or technical consultancy. This was a preliminary report about the geothermal interference in the construction. No consultancy was expected nor given.

10. Government of Andhra Pradesh. Ecology of Himayat Sagar and Osman Sagar Lakes.	Study sponsored by Municipal Administration and Urban Development Dept, Govt of AP. It was to study: 1. Whether water harvesting structures like check dams, percolation tanks can be constructed without affecting the flow into the lakes: 2. Whether floor areas of farm houses can be increased in the catchment area.	Techniques like remote sensing, hydrological, geophysical and ground water modelling studies were employed. Report recommended 1. Not to relax restriction on water harvesting structures like check dams. 2. Not to allow developmental activities like resorts in the periphery of the lakes. 3. Green belt around the lakes. 4. Periodical review of status of ground water resources. 5. Set up automatic rain gauge stations to monitor precipitation in the catchment areas. The Commissioner held that the above are not data interpretation but technical consultancy. They were only suggestions and not scientific or technical consultancy.
11. M/s Hindalco. Hydrogeological and Water Quality Condition in Uranongarha Nala and Silli Nala in	This was a study to assess the impact of red mud stacking in the factory premises on the ground water in the area. Several wells were monitored by mapping the area by remote	Report found that the land was having poor permeability with steep gradient. The lineaments were not traversing the red mud stacking and pond

Ranch District. Study sponsored by Hindalco in their Aluminium Plant.	sensing. Water quality of the red mud ponds and flow path of contaminants traced. Lineaments were identified with satellite imagery.	areas. The chemical concentration was found to be within specified limits except in two wells. No significant contaminant migration even after red mug stacking. Commissioner held that this report was scientific and technical consultancy. This was a plain study of the possible contamination by mapping the wells and subsurface water movement.

10. We have gone through the details of the projects, as indicated above and the nature of work carried out as well as any report including conclusion, advice etc., given by the NGRI. We have also considered the definitions of contrasting services to analyse whether these services would fall under the scope of STC or SMM:

a) National Centre for Antartic and Ocean Research, Goa (NCAOR):- We find that it is basically to identify the area of extended continental Shelf of India, which also determined certain fixed points. We find that identifying the extended continental shelf of India and its boundary, for which NGRI is an expert, would not fall within the scope of STC and is more properly covered under SMM.

b) M/s ICI Limited, Paint Business, Hyderabad:- In this case, apart from doing the survey, they have also given certain suggestions and way forward to the clients in the context of said project. Therefore, this would be covered under STC.

c) Nuclear Power Corporation of India Limited, Mumbai:- In this case also, keeping in view the details of the report, it is properly covered under STC.

d) Metmin Finance and Holdings Private Limited, Mumbai:- Here also, except for doing survey and preparing Map and testing some data, there has not been any specific or detailed technical opinion and therefore, this will fall under the SMM.

e) Atomic Mineral Directorate for Exploration and Research (AMD), Hyderabad:- In this case, apart from survey, they have also given certain conclusions and advice in relation thereto and therefore, this would fall under the STC.

f) Gas Transportation Infrastructure Limited, Navi Mumbai:- In this case also, there is a specific advice given to their clients, based on their findings and survey and it is not a case of mere preparation of data or map and thus, it will fall under the STC.

g) Archaeological Survey of India, Hyderabad:- In this case also, there has been an element of advice and suggestions and therefore, it can not merely be termed as a necessary observation, when this is coming from an expert. Therefore, this would also fall under the category of STC.

h) Indian National Centre for Ocean Information Services, Hyderabad:- In this case also, apart from doing the survey, they have given opinion based on the outcomes to the survey and other data by suggesting the location suitable for bore holes. Hence, it will fall under the STC.

i) Tapovan-Vishnugad Hydroelectric Power Project, Uttaranchal:- In this case also, it is a case were based on certain site investigation upon geothermal magnetic sounding, etc., certain Expert opinion and suggestions were given. Therefore, it will also fall under the STC.

j) Government of Andhra Pradesh Ecology of Himayat Sagar and Osman Sagar Lakes:- In this case, there is a clear advice/ opinion/recommendation by the NGRI to spnsoring authority and therefore, it will fall under the category of STC.

k) M/s Hindalco Hydrogeological and Water Quality Condition in Uranongarha Nala and Silli Nala in Ranch District. Study sponsored by Hindalco in their Aluminium Plant:- This will also fall under STC as NGRI has given some expert opinion and advice.

11. Therefore, it has to be understood that while the service of SMM is restricted to carrying out survey and making maps and presenting the plain result of the same, however, in the same context, if any specific expert view

or definite opinion, etc., are given by an expert or technocrat of this field, then it would not be covered under SMM. There is no dispute that NGRI is an expert body and for giving any opinion or advice, they have to carry out various surveys, map making, data analysis, etc., using various tools, techniques and technical expertise, which would result in plain data and the map. However, when certain specific opinion and advice are also given, based on said plain data, map and other parameters, etc., noticed during such survey and map making, then it can not remain covered within the scope of SMM. Where the survey is of prime importance, a survey report or a map based on such survey would not have any element of any expert opinion. The reliance on the case law of Halliburton Offshore Services Inc. Commissioner of S.T, Mumbai [2015 (37) S.T.R. 634 (Tri-Mumbai)] is distinguished on facts, as in that case it was held that survey was only exploration as they had not analysed any data collected by them, which is not the case here, as in the present appeal we have already held that some of their reports involved elements of consultancy, technical advice, expert opinion, etc., and therefore, the facts are distinguished.

12. Before taking up the issue of limitation, we need to refer to background of present impugned order dt.10.08.2012, which has been passed in remand proceedings in terms of CESTAT's order dt.18.04.2011. This was in relation to OIO dt.25.09.2008 and said order was set aside. We find no findings have been given by the Commissioner in his denovo proceedings on this issue of limitation though the demand has been confirmed under proviso to section 73 of the Finance Act. In so far as OIO dt.25.09.2008 is concerned, there is a finding on this issue at para 18, cited below.

> *"18. In view of the above, I am of the view that the services are properly covered under scientific and technical consultancy which came to effect from 16.7.2001. NGRI has not paid service tax since 16.7.2001 and they have taken registration only on 17.5.2008 and that too under the category of survey and exploration of mineral services. It also admitted that they had never submitted service tax returns as provided under Service Tax Rules. In terms of section 73 of Finance Act as it stood before 10.9.2004 NGRI's case is covered under section 73(1)(a) and in that case time limit for issuing show cause notice is five years. Even otherwise since they have not filled returns suppression of facts is applicable so as to invoke extended time period."*

13. Therefore, the issue is when this order has been set aside and matter remanded back, was the issue of limitation open before the adjudicating authority who has passed the impugned order. Admittedly, he has not

examined this aspect at all. Learned Advocate has submitted that once the Tribunal has set aside the order and remanded the matter only for determination of demand on merit in view of certain observations, the Adjudicating Authority could not have examined the issue of limitation afresh nor has he examined. On the other hand, learned AR submitted that issue of limitation was not decided by Tribunal and remand was for both the issue i.e., merit and limitation.

14. We have perused the order of this Tribunal dt.18.04.2011 in respect of appeal filed by the appellant, whereby appeals filed by appellant and department were disposed off by way of remand. No specific findings are there with regard to limitation while remanding the matter and only specific findings in favour of appellant was with regards to cum-duty benefit. Entire order was set aside and the dispute was remanded back for fresh adjudication. Further, on a Rectification of Mistake (ROM) Application filed by appellant, wherein, appellant pointed out that Tribunal did not consider the issue of limitation while passing the said remand order with certain observations, the Tribunal vide order dt.24.07.2012, inter alia, passed the following order.

> *"2. We have considered the submissions carefully. It is not in dispute that the assessee pleaded limitation against the demand of duty and that plea was not in the final order passed by this Bench. However, when this bench remanded the substantive issue for fresh adjudication by the original authority, after setting aside the impugned order, other issues including the limitation issue were not specified in the operative part of the Final Order. However, it was made clear that if the assessee was found liable to pay service tax as proposed in the show-cause notice, the tax should be determined in terms of the Tribunal's order. In this context, arguably a direction to the original authority to consider the assessee's plea of limitation and take a decision thereon could also have been incorporated. In the absence of this specific direction in the operative part of the Final Order, perhaps, the present grievance of the assessee-appellant can be entertained on merits. As rightly submitted by the learned consultant for the appellant, such omission constitutes apparent mistake and hence requires to be rectified. The case law cited by him is found to be opposite in this context.*
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> *3. In the result, we allow this application and direct that a new paragraph (to be numbered 11) be inserted between the existing paragraphs 10 and 12. The new paragraph shall read as under:*
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> > *"For better clarity of our remand order, it is directed that, apart from the substantive issue, all such other issues as may be raised by the assessee including limitation issue also be addressed by the adjudicating authority after giving them a reasonable opportunity of being heard."*

15. Therefore, we find that while adjudicating authority complied with the order of the Tribunal in so far as substantive issue on merit was concerned,

however, he has not given any findings on the plea of limitation, as directed by Tribunal in their order dt.24.07.2012. While various grounds have been taken by appellant that there was no deliberate intent or malafide on their behalf and therefore, in the absence of the same, extended period cannot be invoked, we are not expressing any view on these arguments including the order of the Hon'ble High Court of Telangana in the case of National Remote Sensing Agency (supra), as relied upon by appellant leaving this issue open. We, therefore, remand the matter to the adjudicating authority to quantify the demand based on merit of the case first, keeping in view our findings, supra, relating to 11 projects and thereafter, examine the issue of limitation keeping in view the grounds cited and case laws relied upon and specially their being a government constituent.

16. We also make it clear that in so far as merit of demand on classification is concerned, we have given our findings, supra, and quantification of demand has to be based on that. However, the final demand, if any, would be dependent on decision by the adjudicating authority on the issue of limitation.

17. Appeal allowed partly by way of remand.

(Pronounced in open court on 11.11.2025)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

Shirisha/Veda