

***In The Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad***

Appeal No. E/10657/2014-DB

[Arising out of OIO-RAJ-EXCUS-000-COM-143-144-13-14 dated 29.11.2013 passed by CCE (A)
Rajkot]

M/s Royal Hygine Care Pvt. Ltd. Appellant

Vs

C.C.E. & S.T. Rajkot Respondent

Represented by:

For Appellant: None

For Respondent: Shri. T.G. Rathod (A.R.)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Date of Hearing/Date of Decision:05.12.2018

Final Order No. A/ 12811 /2018

Per: Ramesh Nair

The issue involved is utilization of cenvat credit for payment of duty during the default period under Rule 8(3A) of Central Excise Rules, 2000. This issue is pending before the Hon'ble Supreme Court in the case of Indsur Global case, the Hon'ble Supreme Court has granted the stay from the operation of the order of Hon'ble Gujarat High Court. Since there is stay by the Hon'ble Supreme Court, this appeal cannot be disposed of on merit, therefore, in the interest of justice, we set aside the impugned order and remand the matter to the adjudicating authority for deciding afresh after the outcome of the case in Indsur Global by the Hon'ble Supreme Court. The appeal is disposed of by way of remand to the adjudicating authority.

(Dictated and Pronounced in the open court)

**(Raju)
Member (Technical)**

**(Ramesh Nair)
Member (Judicial)**

Neha