

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Miscellaneous Application No. 60269 of 2023**  
**in**  
**Excise Appeal No. 60906 Of 2017**

[Arising out of OIO No. 102/YG/CE-2016-17 dated 30.03.2017 passed by the Commissioner of Central Excise, Gurgaon-I]

**Commissioner of Central Goods  
& Service Tax, Gurgaon-I**

Plot No. 36 & 37, Sector 32, Gurgaon

**: Appellant (s)**

Vs

**M/s Hero Moto Corp Ltd.**

37 KM Stone, Delhi-Jaipur, Highway  
Sector 33, Gurgaon

**: Respondent (s)**

**2. Excise Early Hearing Application No. 60266 of 2023**  
**in**  
**Excise Appeal No. 60663 Of 2019**

**3. Excise Miscellaneous Application No. 60270 of 2023**  
**in**  
**Excise Appeal No. 60664 Of 2019**

[Arising out of Common OIO No. 102/YG/CE-2016-17 dated 30.03.2017 passed by the Commissioner of Central Excise, Gurgaon-I]

**Commissioner of Central Goods  
& Service Tax, Gurgaon-I**

Plot No. 36 & 37, Sector 32, Gurgaon

**: Appellant (s)**

Vs

**M/s Hero Moto Corp Ltd.**

37 KM Stone, Delhi-Jaipur, Highway  
Sector 33, Gurgaon

**: Respondent (s)**

**APPEARANCE:**

Shri Aneesh Dewan, Authorised Representative for the Appellant  
Ms. Krati Singh, Ms. Samiksha Uniyal, Advocate for the Respondent

**CORAM : HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**ORDER No. M/60016-60018/2024**

Date of Hearing:02.01.2024  
Date of Decision:02.01.2024

**Per : S. S. GARG**

Considering the fact that the revenue involved in all these appeals is more than Rs. 41.00 Crores and all these appeals are arising out of the common impugned order, hence, we find it is a fit case to grant the early hearing. Hence, the applications for early hearing of the appeals are allowed and registry is directed to list the matters for final disposal on 7<sup>th</sup> June, 2024.

*(Dictated & pronounced in the open Court)*

**(S. S. GARG)**  
MEMBER (JUDICIAL)

**(P. ANJANI KUMAR)**  
MEMBER (TECHNICAL)

G.Y.