

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 60125 of 2016**

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-526-15-16 dated 10.02.2016 passed by the Commissioner (Appeals), Central Excise, Chandigarh II]

**M/s Hallmark**

Sidco Industrial Complex, Bari Brahmana  
Samba, Jammu & Kashmir

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise and ST,  
Jammu & Kashmir**

OB-32, Rail Head Complex, Jammu & Kashmir

**.....Respondent**

**APPEARANCE:**

Shri Suresh Kumar Malhotra, Advocate for the Appellant

Shri Narindner Singh, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO.**

**61725/2025**

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

**S.S.GARG:**

Heard both the parties.

2. Learned Counsel for the appellant submits that the appellant applied for relief under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 by filing declarations in Form SVLDRS-1 on 28.12.2020 in respect of the show cause notice that forms the

basis of the demand under dispute in the present appeal, along with three other show cause notices. However, the declarations were rejected by the Designated Committee constituted under the SVLDR Scheme.

2.2 Thereafter, aggrieved by the said rejection, the appellant filed Writ Petition No. WP(C) 1301/2021 before the Hon'ble High Court of Jammu & Kashmir, challenging the rejection of its declarations. He further submits that now, the Hon'ble High court vide its order dated 19.11.2025 in a bunch of writ petitions including appellant's writ has disposed the same by remanding the matter back to the respondent for fresh consideration and disposal in accordance with law. He further submits that the appellant in a separate but connected development, filed an application on 11.10.2022 before the jurisdictional Commissioner for fixation of a special rate of value addition under Para 2.1 of Notification No. 56/2002-CE dated 14.11.2002, as amended by Notification No. 19/2008-CE, for the financial year 2011-12 and the said application was rejected by the Commissioner solely on the ground of limitation vide its Order-in-Original dated 02.02.2023; thereafter, The appellant then approached the Hon'ble High Court by way of WP(C) No. 1577/2023, challenging the said order dated 02.02.2023 and the Hon'ble High Court was pleased to allow the writ and directed the Commissioner to treat the application as filed within limitation and to decide it afresh on merits vide judgment dated 31.08.2024.

2.3 He further submits that on remand, the matter is still pending with the Commissioner for fixation of special rate. He further prayed that in view of these developments, the matter may be remanded back to the Original authority to decide the issue involving in the present appeal after the decisions of the Designated Committee under SVLDR Scheme and after the decision of the Commissioner regarding the fixation of the special rate.

3. On the other hand, learned AR has no objection if the matter is remanded back to the Original authority to be decided after the decisions of the Committee as well as the Commissioner.

4. After hearing both the parties and perusal of the material on record, we find that the Hon'ble High Court vide its order dated 19.11.2025 remanded the matter back to the respondent for fresh consideration and disposal in accordance with law and while doing so the respondent shall afford due opportunity of hearing to the respondent and till then interim directions issued by this court in case shall remain in force and in case of adverse order against the petitioners, the interim directions issued in each case shall remain operative for another four weeks to enable them to avail appropriate remedy as available under law. Further, we find that the matter of the appellant is also pending before the Commissioner for fixation of special rate and till that matter is decided the present appeal cannot be decided.

5. In view of these circumstances, we are of the considered view that this matter can be disposed of by way of remand to the

adjudicating authority to decide the dispute after the decision of the Designated Committee under SVLDR Scheme as well as the application pending before the Commissioner for fixation of Special Rate.

6. The appeal is accordingly disposed of by way of remand on above terms.

(Operative part of the order pronounced in the open court)

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

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