CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I
[E-HEARING]

Excise Appeal No. 60124 of 2016

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-525-15-16 dated 10.02.2016 passed by the Commissioner (Appeals), CGST, Chandigarh-II]

M/s Creative Garments **......Appellant**
Phase-II, SIDCO Industrial Complex,
Bari Brahamana, Samba,
Jammu & Kashmir-181133

VERSUS

Commissioner of Central Excise **......Respondent**
& Service Tax, Jammu & Kashmir
OB-32, Rail Head Complex,
Jammu & Kashmir- 180012

APPEARANCE:

Shri S.K. Malhotra, CA for the Appellant

Shri Navneet 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. 60481/2026

DATE OF HEARING/DECISION: 30.07.2026

S. S. GARG:

We have heard the learned consultant for the appellants and perused the material on record.

2. Learned consultant appearing for the appellant submits that the issue involved in the present case has already been decided by

this Tribunal vide its Final Order No.61725/2025 dated 27.11.2025 in the case of M/s Hallmark (E/60125/2016). He further prayed that since the issue involved in the present case is same therefore this appeal may also be disposed of in view of the decision of the Hon'ble High Court of Jammu & Kashmir in the bunch petition decided on 19.11.2025.

3. On the other hand, learned Authorized Representative for the Department has no objection if the matter is remanded as was done in the case of M/s Hallmark (supra). It is pertinent to record Paras 4 & 5 of the case of M/s Hallmark, which is reproduced herein below:

> 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.
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> 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.

4. By following the ratio of the same, we remand the case back to the Original Authority with the direction as given in the case of M/s Hallmark (supra). Accordingly, the appeal is disposed of by way of remand in the above terms.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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