

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I

Appeal No. ST/51993/2014-DB
(Application No. ST/EH/60418/2017)

Date of Hearing/ Decision : 07.03.2018

[Arising out of Order-in-Appeal No. OIA-JAL-EXCUS-000-APP-260-13-14 dated 23.12.2013 passed by the Commissioner (Appeals) Central Excise & ST, Chandigarh)

Commissioner of Central Excise & ST, Chandigarh : **Appellant**

vs.

M/s. Barnala Builders & Property Consultants : **Respondent**

Appearance:

Shri Vijay Gupta, AR for the Appellant- Revenue
Shri Ajay Jain, Advocate for the Respondent(s)

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Misc. Order No. 61017/2018

Per : Justice (Dr.) Satish Chandra

The present appeal is filed by the department against Order-in-Appeal No. JAL-EXCUS-000-APP-260-13-14 dated 23.12.2013. The department has also filed application for early hearing.

2. Heard Shri Vijay Gupta, Id. DR and Shri Ajay Jain, Id. advocate for the parties. After hearing both the sides, it appears that against the order-in-original, the appellant-assessee has filed Writ Petition No. 26929 of 2013

before the Hon'ble High Court of Punjab & Haryana. The Hon'ble High Court, by order dated 09.12.2013, held that the impugned order is appealable under Section 86 of the Finance Act. Hence the department has filed the SLP (No. 11329 of 2014) before the Hon'ble Supreme Court, which is still pending.

3. Both sides agreed that the present appeal cannot be decided without having the final verdict from the Hon'ble Supreme Court.

4. In view of the above, liberty is granted to the department to come again after having the final verdict of the Hon'ble Supreme Court, if advised so but within the prescribed time limit.

5. Accordingly, the appeal is disposed of. Early hearing application is also disposed of.

(Order dictated and pronounced in the court)

(B. Ravichandran)
Member (Technical)

(Justice Dr. Satish Chandra)
President