

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI**

COURT-I

Date of Hearing/Decision : **23.01.2017**

Appeal No. E/877-879/2008, E/56/2010 –CU (DB)

(Application Nos. E/Misc./56398,56399,56410/2014)

[Arising out of the Order in Original No. 11/2008 dated 29.02.1008 passed by
Commissioner of Central Excise & S.T., New Delhi]

Sunrise Food Products

... Appellants

Shri Sudhir Khanna

Shri Arun Joshi

Shri Vinod Sharma

Vs.

Commissioner of Central Excise & S.T., New Delhi ... Respondent

Appearance:

Rep. by - Shri Kamaljeet Singh, Advocate for the appellant

Rep. by - Shri R.K. Manjhi, DR for the respondent.

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Final Order No. 50549-50552/2017-EX (DB)

Per Justice Dr. Satish Chandra

Heard Shri Kamaljeet Singh, Id. Advocate for the appellants and Shri
R.K. Manjhi, Id. DR for the Revenue.

2. After hearing both the parties and on perusal of the record, we find that the search was conducted at the premises of three different assesseees and the statements were recorded. We find, in a similarly situated cases and in the same set of facts, in the case of M/s. Sanket Food Products Pvt. Limited and other (Central Excise Appeal Nos. 1998,1963 to 1968, 2003 to 2004 of 2007), the Tribunal has decided the issue in favour of the appellant-assessee,

against which the Revenue has filed appeal before the Hon'ble Bombay High Court (Aurangabad bench), where the matter is still pending.

3. In view of the above scenario, we grant liberty to the appellants to come again after having the final verdict from the Hon'ble Bombay High Court (Aurangabad Bench), within the prescribed time, if advised so.

4. With the aforesaid liberty, all the appeals are disposed of.

[Order dictated & pronounced in open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

KL.