CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 791-793 of 2012

(Arising out of Interim Order No. 12-14/2016 dated 01.08.2016 passed by CESTAT, Chandigarh)

DATE OF HEARING : 27.02.2017
DATE OF DECISION : 27.02.2017

M/s Action Construction Equipment Ltd. …. Appellants
Shri Vijay Agarwal (Rep. by Sh. V. Lakshmikumaran, Adv.)
Shri P.K. Bansal

VERSUS

CCE, Delhi-IV …. Respondent
(Rep by Sh. Amresh Jain, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. M.V. RAVINDRAN, MEMBER (JUDICIAL)
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

INTERIM ORDER NO. 19-21/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

All these three references have come before this Larger Bench against the common impugned order no. 12-14/2016 dated 01.08.2016.

2. During the course of arguments, Shri V. Lakshmikumaran, learned counsel for the assessee-Appellants, submits that in para 8 of the

impugned order it is mentioned that the Tribunal has committed an error while adopting the meaning of ‘automobiles’ as given in Air (Prevention and Control of Pollution) Act, 1981. The Tribunal has overlooked the ratio laid down in the case of **CCE, Pune-I vs JCB India Ltd.,** 2014 (312) ELT 593 (Tri.-Mum). He also submits that the **JCB India Ltd.**’s decision (supra) has already been assailed before the Hon’ble Supreme Court in Civil Appeal No. 5764 of 2014 and the matter is *sub judice.*

3. In view of the above, liberty is granted to the assessee-Appellants to approach this Tribunal again after having the final verdict from the Hon’ble Supreme Court within the prescribed time, if advised so.

4. With the aforesaid liberty, all the references stand disposed of accordingly.

(Dictated & pronounced in the open court)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

Golay