IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Excise Appeal No. 53026 of 2014

[Arising out of Order-in-Original No. 28-29/2014 dated 20.2.2014 passed by the Commissioner of Central Excise and Service Tax) Indore, Madhya Pradesh]

M/s. GAIL Gas Ltd. **Appellant**

Vs.

Commissioner of Central Excise & ST, Indore **Respondent**

Appearance:

Shri S C Kamra, Advocate for the Appellants
Shri M R Sharma, DR for the Respondent

CORAM:

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

Date of Hearing/ Decision: 07.06.2017

FINAL ORDER NO. 54038/2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the order-in-original No. 28-29/2014 dated 20.2.2014 where a claim of the appellant pertaining to the excise duty, within the stipulated period, was rejected by stating that it was violating the Rule 8(3A) of the Central Excise Rules, 2002. The original authority observed that though the Gujarat High Court declared Rule 8(3A) as ultra virus but the appeal has been filed before the Hon'ble Supreme Court.

2. During the course of arguments both parties have agreed that the Hon'ble Supreme Court has granted stay in the case of ***Indsur Global Ltd. vs. Union of India – 2016 (335) ELT A109 (SC).*** Thus, the matter is sub-judice before the Hon'ble Supreme Court.

3. In this scenario, the liberty is granted to the appellant to come again after having the final verdict from the Hon'ble Supreme Court, within the prescribed time, if advice so.

4. With the aforesaid liberty, appeal is disposed of. Both the parties have agreed to it.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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