CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 1706 of 2008

(Arising out of Order-in-Original No. 17/Commr/CEX/2008 dated 21.04.2008 passed by the Commissioner of Customs & Central Excise, Bhopal)

DATE OF HEARING : 21.06.2017
DATE OF DECISION : 21.06.2017

M/s EEI Capsules Indus. Ltd. …. Appellants
(Rep by Sh. Rajesh Kumar, Adv.)

VERSUS

CCE, Bhopal …. Respondent
(Rep. by Sh. R.K. Mishra, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 54266/2017

PER JUSTICE (DR.) SATISH CHANDRA :

The present appeal is filed against the order-in-original No. 17/Commr/CEX/2008 dated 21.04.2008 where the claim of the assessee-Appellants, 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 assessee-Appellants 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 stands disposed of.

(Dictated & pronounced in the open court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay