

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –I

Excise Appeal No.E/3124/2009-[DB]

Ashoka Industries

...Appellant

Vs.

C.C.EJaipur-I

... Respondent

Present for the Appellant : Jatin Mahajan (Advocate)

Present for the Respondent: Mr. M.R. Sharma (D.R.)

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

Date of Hearing/Decision: 20/06/2017

FINAL ORDER NO. 54325/2017

PER: JUSTICE (DR.) SATISH CHANDRA

The present appeal is filed against the order in appeal No. 212/2009 dated 09.09.2009. The order deals with recovery of interest of Rs. 2,17,760/- which is contested by the appellant. The issue involved is relating to interest liability on consideration received due to issue of supplementary invoices much later than clearance of goods.

2. The Ld. Counsel submits that the matter is pending before the Hon'ble Supreme Court, on a reference to a larger bench of in

the case of Steel Authority of India 2015 (326) ELT 450 (SC). The Ld. Counsel stated that the said matter is still pending with the Hon'ble Apex Court.

3. In view of the above, the liberty is granted to the appellant to come again after resolution of issue finally by the Hon'ble Supreme Court in the above mentioned reference, but within prescribed time, if advice so.

(Dictated and pronounced in the open court)

(B. RAVICHANDRAN)	(JUSTICE (DR.) SATISH CHANDRA)
MEMBER (TECHNICAL)	PRESIDENT

Neha