CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 56052 of 2014

(Arising out of Order-in-Original No. JAI-EXCUS-001-COM-37-14-15 dated 19.09.2014 passed by the Commissioner of Central Excise, Jaipur-I)

DATE OF HEARING : 29.06.2017
DATE OF DECISION : 29.06.2017

M/s Siddh Chemiplast Pvt. Ltd. …. Appellants
(Rep by Sh. Ranvir Singh, Adv.)

VERSUS

CCE, Jaipur-I …. Respondent
(Rep. by Sh. H.C. Saini, DR)

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

FINAL ORDER NO. 54520/2017

PER JUSTICE Dr. SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Original No. JAI-EXCUS-001-COM-37-14-15 dated 19.09.2014 passed by the Commissioner of Central Excise, Jaipur-I, 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 the 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 advise so.

4. With the aforesaid liberty, the appeal stands disposed of with the consent of both the parties.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay