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

Excise Appeal No. 53504 of 2014

[Arising out of Order-in-Original No. 11/D-I/2014 dated 26.3.2014passed by the Commissioner of Central Excise, New Delhi]

M/s. Space Telelinks Ltd. **Appellant**

Vs.

Commissioner of Central Excise **Respondent**
Delhi

Appearance:
Shri V R Sethi, Advocate for the Appellants
Shri M P Sharma, AR for the Respondent

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

Date of **Hearing/ Decision: 07.07.2017**

FINAL ORDER NO. 55030/2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the order-in-original No. 11/D-I/2014 dated 26.3.2014 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. So he passed the impugned order.

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. Identical issue has come up before the Tribunal in the case of ***M/s. MYK Laticrete India Pvt. Ltd. vs. CCE, Alwar [Final Order No. 56341/2016 dated 30.12.2016***], wherein, 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. By following our earlier decision, the appeal is disposed of with the same liberty.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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