

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal Nos. 55280-55282 of 2014 & 53035 of 2016

(Arising out of Order-in-Appeal No. 28/SM/CE/DLH-II/2014; 26-27/SM/CE/DLH-II/2014 dated 21.07.2014 and 223-226/SM/CE/DLH/2016 dated 22.09.2016 respectively passed by the Commissioner of Central Excise (Appeals), Delhi-II)

DATE OF HEARING : 11.07.2017

DATE OF DECISION : 11.07.2017

M/s Meenakshi Garments

Appellants

(Rep by Sh. B.B. Sharma, Adv.)

VERSUS

CCE, Delhi-II

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. 55057-55060/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

All these appeals are filed by the assessee-Appellants against the Order-in-Appeal No. 28/SM/CE/DLH-II/2014; 26-27/SM/CE/DLH-II/2014 dated 21.07.2014 and 223-226/SM/CE/DLH/2016 dated 22.09.2016 respectively passed by the Commissioner of Central Excise (Appeals), Delhi-II. The period in dispute is 2011-13.

2. The brief facts of the case are that, the assessee-Appellant is a proprietary concern of Shri Radhey Shyam, which was, during the period

under consideration, engaged in selling of readymade garments. The dispute in the present appeals is, whether the readymade garments can be sold as packaged commodity or without packaged commodity.

3. We have heard Shri B.B. Sharma, learned counsel for the assessee-Appellants and Shri M.R. Sharma, learned DR for the Revenue.

4. Both sides have agreed that the issue pertaining to the packaged commodity is pending before the Hon'ble Supreme Court's Larger Bench in the case of **State of Maharashtra vs Subhash Arjundas Kataria**, MANU-SC-0990-2011 and without the final verdict of the Supreme Court the present appeals cannot be decided.

5. In the above scenario, liberty is granted to the assessee-Appellants to approach this Tribunal after having the final verdict from the Hon'ble Supreme Court within the prescribed time, if advise so.

6. With the aforesaid liberty, the appeals stand disposed of.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT