

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,**  
West Block No.2, R.K.Puram, New Delhi

**COURT-II**

**Date of hearing/decision: 20.07.2017**

**Appeal No. E/742/2008-[EX] SM**

[Arising out of the Order-in-Original No.1/2008 dated 23/01/2008, passed by Commissioner Customs & Central Excise, Jaipur-I]

**Appeal No. E/2584/2010-[EX] SM**

[Arising out of the Order-in-Original No.15/2010 (CE) dated 12/05/2010, passed by Commissioner Central Excise, Jaipur-I]

**Appeal No. E/2585/2010-[EX] SM**

[Arising out of the Order-in-Original No.16/2010 (CE) dated 12/05/2010, passed by Commissioner Central Excise, Jaipur-I]

KEC International Ltd. ... Appellant

Vs.

CCE Jaipur-I ... Respondent

Appearance:

Present Shri Alok Kothari, Advocate for the appellant

Present Ms G.R. Singh, DR for the respondent

**Coram: Hon'ble Mr.Ashok K. Arya, (Technical Member)**

**FINAL ORDER No. 55394-55396/2017**

**Per Ashok K. Arya :**

1. The present appeals have been filed by the appellant namely *M/s KEC International Ltd. Jaipur* against the respective Orders in Appeal. In these appeals the common issue involved is the demand for the liability of interest on the additional consideration received on account of issual of supplementary invoices much later than the day of original clearance of the goods. The supplementary invoices were raised later owing to

price variation in the goods manufactured by the appellant assessee.

2. Both sides have been heard.
3. The Ld. Advocate, Shri Alok Kothari for the appellant states that the subject matter is pending before the Hon'ble Apex Court, where matter has been referred to the Larger Bench in the case of *Steel Authority of India V/s CCE Raipur 2015 (326) ELT 450 (S.C.)*. The Ld. Advocate mentions that the said matter is still pending with the Hon'ble Apex Court. He further mentions that in these appeals there may be time bar issue also involved.
  - 3.1 The subject matter being pending in the Hon'ble Apex Court, the liberty is granted to the appellant assessee to come again after the pronouncement of the decision on the subject issue by the Hon'ble Supreme Court in the above mentioned reference, but within the prescribed time limit, if advised so.
4. In the result, these appeals stand disposed off accordingly.

[Order dictated and pronounced in the open court]

**(Ashok K. Arya)**

**Member (Technical)**

RS