CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 18.08. 2017

Excise Appeal No. 1546 of 2011

(Arising out of order-in-appeal No. 77(CB)CE/JPR-II/2011 dated 11.03.2011 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur).

M/s Packers India Appellant

Vs.

CCE, Jaipur Respondent

Appearance:

Sh. Kumar Vikram, Advocate for the appellant
Sh. M. R. Sharma, AR for the respondent

Coram:

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

Final Order No. 56387/2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against the order-in-appeal No. 77(CB)CE/JPR-II/2011 dated 11.03.2011 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur 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.

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 appellant to come again after having the final verdict from the Hon'ble Supreme Court, within the prescribed time, if advice so.

4. With the aforesaid liberty, appeal is disposed of. Both the parties have agreed to it.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant