CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 1455-1456 & 1532-1533 of 2012

(Arising out of Order-in-Original No. 38-41/COMMR/CEX/IND/2012 dated 27.02.2012 passed by the Commissioner of Central Excise & Service Tax, Indore**)**

DATE OF HEARING : 07.09.2017
DATE OF DECISION : 07.09.2017

M/s Case New Holland …. Appellants
Shri Balaji Tractor House (Rep by Sh. Amit Jain, Adv.)
Shri CV Alavandi

VERSUS

CCE, Indore …. Respondent
(Rep. by Sh. S.K. Bansal, DR)

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

FINAL ORDER NO. 56510 -56513/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

All these appeals are filed by the assessee-Appellants against the Order-in-Original No. 38-41/COMMR/CEX/IND/2012 dated 27.02.2012 passed by the Commissioner of Central Excise & Service Tax, Indore. The period in dispute is June 2006 to June 2011.

2. Heard Shri Amit Jain, learned counsel for the assessee-Appellants and Shri S.K. Bansal, learned DR for the Department.

3. During the course of arguments, both sides submit that the issue involved in the present appeals is pending before the Hon'ble Supreme Court in Civil Appeal No. 5764 of 2014 in the case of **JCB India Ltd.** and the matter is *sub judice*. Both sides have agreed that without the final verdict of the Hon'ble Supreme Court, the matter cannot be decided.

4. In view of the above, 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 to.

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

(Dictated & pronounced in the open court)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

Golay