

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

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing: 18.09.2017

Appeal No. E/2767/2012-EX[DB]

[Arising out of the Order-in-Appeal No.
Comm/RPR/Sec.3A/35/DENOVO/2012 dated 05.06.2012, passed by
the Commissioner of Central Excise, Raipur]

M/s. Ramesh Steel Industries ... Appellant

Vs.

C.C. Raipur ... Respondent

Appearance:

Present Shri Kumar Vikram, Advocate for the appellant

Present Shri M.R. Sharma, DR for the respondent

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

FINAL ORDER No. 56868 /2017

Per Justice (Dr.) Satish Chandra:

The present appeal has been filed against the order in
Original No. 35/ 2012 dated 05.06.2012.

2. Shri Kumar Vikram, Ld. Advocate for the appellant submits
that in the present appeal the issue is pertaining to the Rule
96ZP(3) which is the subject matter before the Larger Bench of
the Hon'ble Supreme Court as per the order dated 24.03.2017
in the case of ***Bhuwalka Steel Industries Ltd. Vs. UOI 2017***
(348) ELT 393 (SC) which is as under:

"We find it difficult to accept the submission of the respondent that the issue is covered by the judgments of this Court in Venus Castings and Supreme Steels. In our opinion, for the reasons mentioned above, these two judgments require a further examination. Apart from that, these judgments did not deal with vires of Rule 96ZP(3). However, in view of the fact that Supreme Steels is a decision rendered by a Bench of three Ld. Judges, we deem it appropriate that the question of law be settled by a Bench of an appropriate strength. We, therefore, direct the Registry to place the matter before Hon'ble the Chief Justice of India for further orders."

3. The Ld. Counsel submits that when the matter is subjudice before the Hon'ble Supreme Court, the present appeal cannot be decided.

In view of the above, liberty is granted to the appellant to come again after the decision in the case of **Bhuwalka Steel Industries Ltd.** (Supra) within the prescribed limit if advised so.

4. With the aforesaid liberty, appeal is disposed of.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu