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

Date of hearing/decision: 18.10.2017

Excise Appeal No. 50111 of 2015
(Arising out of order-in-original No. JAI-EXCUS-001/COM-030-14-15 dated 01.09.2014 passed by the Commissioner of Central Excise, Jaipur-I).

M/s Rathi TMT Saria Pvt. Ltd. Appellant

Vs.

CCE&ST, Jaipur-I Respondent

Appearance:

Sh. S. S. Dabas, Advocate for the appellant
Sh. R. K. Mishra, AR for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57261/ 2017

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

The present appeal is filed against the order-in-original No. JAI-EXCUS-001/COM-030-14-15 dated 01.09.2014.

2. Heard Sh. S. S. Dabas, ld. Advocate for the appellant and Sh. R. K. Mishra, ld. AR for the Revenue.

3. After hearing both sides and on perusal of the material available on record, it appears that the matter has come up earlier before the Tribunal in the case of ***GAIL Gas Ltd. vs. CCE&ST, Indore*** (Final Order No. 54038/2017 dt. 07.06.2017) where it was observed that-

"*The present appeal is filed against the order-in-original No. 28-29/2014 dt. 20.02.2014 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 ***Indusur Global Ltd. vs. UOI -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".

4. By following the ratio laid down (supra), we dispose the appeal with the aforesaid liberty.

(Dictated and pronounced in the open Court).

(Justice (Dr) Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

Pant