

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

**Excise Appeal Nos. 1046 - 1047 /2011
Excise ROA Application Nos. 50812 – 50813 / 2017**

[Arising out of Order-in-Appeal No. 460-461/Appeal/IND/2010
dated 28.12.2010 passed by the Commissioner of Central Excise &
Customs (Appeals), Indore]

**M/s. Segan Fibres (P) Ltd.
Sohan Lal Parekh**

Appellant,

Vs.

**Commissioner of Central Excise
Indore**

Respondent

Appearance:

**Shri Ashutosh Upadhyay, Advocate for the Appellants
Shri R K Mishra, AR for the Respondent**

CORAM:

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

Date of Hearing/ Decision: 13. 11.2017

FINAL ORDER NO. 57924-57925/2017

Per: Justice (Dr.) Satish Chandra:

For the reasons mentioned in the application, Final Order No.
55298 - 55299/2017 dated 17.7.2017 passed by the Tribunal, where
the appeal was dismissed for default is hereby recalled.

2. The appeal is restored to its original number.

On Merit

3. With the consent of both the sides, we take up the appeal.
4. The present appeal is filed against the order in Appeal No. 460-461/Appeal/IND/2010 dated 23.12.2010 where the 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. Both parties have stated 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 in the case of *Indsur Global Ltd. vs. Union of India – 2016 (335) ELT A109 (SC)*. Both the parties have also agreed that till the final verdict of the Hon'ble Supreme Court, case cannot be decided.
5. In this scenario, the liberty is granted to the appellant to come again after having the final verdict from the Hon'ble Supreme Court, but within the prescribed time, if advice so.
4. With the aforesaid liberty, appeals are disposed of.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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