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

Date of hearing/decision: 23.11.2017

Excise Appeal No. 1091 of 2012
(Arising out of order in original No. Commissioner/RPR/CEX/05/2012 dated 30.01.2012 passed by the Commissioner, Central Excise & Customs, Raipur)

M/s Steel Authority of India Ltd. Appellant

Vs.

CCE&C, Raipur Respondent

Appearance:

Sh. Hemant Bajaj & Ms. Sukriti Das, Advocates 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. 58400/ 2017

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

The present appeal is filed against the order in original No. Commissioner/RPR/CEX/05/2012 dated 30.01.2012 passed by the Commissioner, Central Excise & Customs, Raipur. The period of Dispute is 01.01.2009 (January, 2009).

2. During the course of arguments, Sh. Hemant Bajaj, ld. Counsel and Sh. M.R. Sharma, ld. AR for the department agreed that the issue is pertaining to the recovery of interest on supplementary invoices. The issue is pending before the Larger Bench of the Hon'ble Supreme Court in the case of SAIL vs. Commissioner of Central Excise, Raipur -2015 (326) ELT 450 (SC.). Both

parties have agreed that the present appeal cannot be decided without the verdict of Hon'ble Supreme Court.

3. When it is so, then we grant liberty to the appellant to come again after having final verdict from the Hon'ble Supreme Court, but within the prescribed period, if advised so.

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

(Dictated and pronounced in the open Court).

(V. Padmanabhan) Member (Technical)	(Justice (Dr.) Satish Chandra) President

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