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

COURT-I

Date of hearing/Decision: 19.12.2017

Appeal No. E/1904/2003 EX- [DB]
[Arising out of the Order-in-Appeal No. F.No.I (Gen) Ch. 72/96Z/11/98/CX/7796 dated 23.05.2003 Passed by Commissioner, Central Excise & Customs, Raipur]

Ashirvad Ispat (P) Ltd. … Appellant

Vs.

CCE, Raipur … Respondent

Appearance:
Present Shri Ashutosh, Advocate for the appellant
Present Shri R.K. Majhi, DR for the respondent

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

FINAL ORDER No. 58478/2017

Per: Justice Dr. Satish Chandra

1. Heard both sides.
2. Shri A.K. Prasad, the Ld. Counsel for the appellant submits that the issue involved in the present appeal is regarding the Constitutional Validity of Rule 5 of the Re-rolling Mills Rule, 1997 read with Rule 96 Z P 3 of the Central Excise Rules, 1944.
3. He submits that matter has been referred by the Hon'ble Supreme Court to the Larger Bench in the case of Bhuwalka Steel Industries Ltd. V/s Union of India 2017 (348) E.L.T. 393 (S.C.).
4. Both the parties agree that the issue cannot be decided. When it is so then liberty is granted to the appellant to come again after having the final order from the Hon'ble Supreme Court (supra).
5. With the aforesaid liberty appeal is disposed of.

[Order Dictated and Pronounced in the open court]

(V.Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

Rekha