

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

Excise Appeal No. 989 of 2008 SM
Excise Appeal No. /2790 & 2931/2009 SM
Excise Appeal No. 0540/2010

[Arising out of Order-in- Appeal No.16/2008 dated 2.5.2008 , 179 /2009 dated 6.8.2009, 186/2009 dated 10.8.2009, and 305/2009 dated 26.10.2009 all passed by Commissioner (Appeals), Central Excise (Appeals), Jaipur]

M/s. Rajasthan Transmission Wires P Ltd. Appellants
M/s. Supreme Electricals P Ltd.
M/s. Instrumentation Ltd.
M/s. Keshav Electricals Pvt Ltd.

Vs.

Commissioner of Central Excise Respondent,
Bhopal

Appearance:
Shri Kumar Vikram, Advocate for the Appellants assessee
Shri G R Singh and Shri K Podar, ARs for the Respondent
Revenue

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Date of Hearing / Decision: 29.12.2017

FINAL ORDER NO. 58663-586666 /2017

Per: Justice (Dr.) Satish Chandra:

Heard Shri Kumar Vikram, Shri G R Singh and shri K Podar,
learned representatives of the parties.

2. After hearing both the sides, it appears that in the present appeals, main issue pertains to the tax liability of differential duty amount paid in the supplementary invoices issued due to price escalation. Same issue is pending before the Larger Bench of the Hon'ble Supreme Court in the case of ***Steel Authority of India Ltd. Vs CCE [2015 (326) ELT 450 (SC)]***.

3. Both the parties have agreed that without final verdict of the Hon'ble Supreme Court, issue cannot be decided.

4. In view of the above, 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 advised so. With the aforesaid liberty, all the appeals are disposed of.

(Dictated and pronounced in open court)

(Justice (Dr.) Satish Chandra)
President

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