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

Excise Appeal No. 1221 of 2010 SM
With E/CO/166/2010
Excise Appeal No. 0909/2011 SM
With E/CO/212/2011

[Arising out of Order-in- Appeal No.74/2010 dated 25.2.2010, 11/2011 dated 11.1.2011, both passed by Commissioner (Appeals), Central Excise (Appeals), Raipur (CG)]

M/s. Jindal Steel & Power Ltd. **Appellants**

Vs.

Commissioner of Central Excise Raipur **Respondent,**

Appearance:
Ms. Aastha Gupta, Advocate for the Appellants assessee
Shri U. Sangraj, AR for the Respondent Revenue

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

Date of Hearing / Decision: 29.12.2017

FINAL ORDER NO. 58667- 58668 /2017

Per: Justice (Dr.) Satish Chandra:

Heard Ms. Aastha Gupta and Shri U. Sangraj, 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 as well as on other grounds, if any, but within the prescribed time, if advised so. With the aforesaid liberty, all the appeals are disposed of. Cross Objections also stand disposed of.

(Dictated and pronounced in open court)

(Justice (Dr.) Satish Chandra)
President

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