

Excise Appeal No. 1170 of 2012

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

Date of hearing/decision: 15.01.2018

Excise Appeal No. 1170 of 2012
(Arising out of order in original No. 02-55/CE/PKJ/ADJ/2012 dated 31.01.2012 passed by the Commissioner (Adj.) Central Excise, New Delhi).

M/s Bharat Heavy Electrical Limited Appellant

Vs.

CCE, New Delhi Respondent

Appearance:

Sh. Aditya Kumar, Advocate for the appellant
Sh. R. K. Mishra, AR for the Respondent

Coram:

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

Final Order No. 50177/2018

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

Heard Sh. Aditya Kumar, ld. Counsel for the assessee and Sh. R. K. Mishra, ld. AR for the Revenue.

2. After hearing both sides and on perusal of record, it appears that the main assessee in the instant case is M/s Triveni Engineering & Industries Limited who has filed the writ petition before the Hon'ble High Court of Allahabad (Writ Tax No. 480/2012) where the stay was granted vide order dated 14.05.2012 as well as dated 29.04.2016. The

identical issue has come up before the Tribunal in the case of ICICI Bank Ltd. vs. CCE (Adj.), New Delhi (Final Order No. 50239-50294/2017) where the following order was passed-

“3. Ld. Counsel informed that the matter is still subjudice before the Hon’ble High Court as the Joint Secretary in the Ministry of Urban Development has not examined the matter pertaining to the countersigning the PIA certificate as per direction. Hence, the Hon’ble High Court has observed that proceedings against the petitioner shall remain stayed. Thus, the proceeding against the main appellant-assessee has been stayed by the Hon’ble High Court (supra).

4. In view of the above, we grant liberty to the appellants to come again after having the final verdict of the Hon’ble High Court, within the prescribed time, if advise so.

5. With the aforesaid liberty, all the appeals are disposed of.”

3. By following our earlier order (supra), the present appeal is disposed of with the similar liberty.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant