

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 598 of 2012

(Arising out of Order-in-Original No. 62/2011-CE dated 12.12.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur)

DATE OF HEARING : 29.01.2018
DATE OF DECISION : 29.01.2018

M/s Kaizen Organics Pvt. Ltd.

Appellants
(Rep. by Sh. Bipin Garg, Adv.)

VERSUS

CCE, Jaipur-I

Respondent
(Rep by Sh. R.K. Mishra, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50524/2018

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Original No. 62/2011-CE dated 12.12.2011 passed by the Commissioner (Appeals), Central Excise, Jaipur. The period in dispute is October 2005 to April 2006.

2. Heard Shri Bipin Garg, learned counsel for the assessee-Appellants and Shri R.K. Mishra, learned DR for the Department.

3. After hearing both sides and on perusal of the material available on record, it appears that the assessee-Appellants have filed Writ Petitions before the Hon'ble Rajasthan High Court [DB Civil Writ Petition No. 12226/2011; 3994/2010; 552/2011 and 1175/2012] wherein Hon'ble High Court has set aside the orders and remanded the matter to the adjudicating authority for fresh adjudication. During the course of arguments, Shri Bipin Garg, learned counsel for the assessee-Appellants, submits that the matter is still pending before the adjudicating authority and has not attained finality. When it is so, then the present appeal has become infructuous and now it is for the adjudicating authority to decide all the issues afresh in the light of the decision of the Hon'ble Rajasthan High Court.

4. In the result, the appeal filed by the assessee-Appellants stands disposed of.

(Dictated & pronounced in the open court)

(JUSTICE DR. SATISH CHANDRA)
PRESIDENT

(V. PADMANABHAN)
MEMBER (TECHNICAL)