

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 7.5.2018

Appeal No. E/50206/2016 –DB

(Arising out of Order-in-Original No. 35/Commr./Dehradun/2015 dated 27.12.2015 passed by the Commissioner of Customs & Central Excise, Dehradun)

M/s Hero Moto Corp. Ltd.

Appellant

Vs.

CCE, Dehradun

Respondent

Appeal No. E/53087/2016 –DB

(Arising out of Order-in-Original No. 39/Commissioner/DDN/2016 dated 7.9.2016 passed by the Commissioner of Customs, Central Excise & Service Tax, Dehradun)

M/s Hero Moto Corp. Ltd.

Appellant

Vs.

CCE, Dehradun

Respondent

Appeal No. E/50305/2018 –DB

(Arising out of Order-in-Original No. 67/Commissioner/DDN/2017 dated 27.10.2017 passed by the Commissioner of Goods & Service Tax,, Dehradun)

M/s Hero Moto Corp. Ltd.

Appellant

Vs.

CCE, Dehradun

Respondent

Appearance

Ms. Urvashi Kalra, Advocate

- for the appellant

Shri M.R. Sharma, D.R.

- for the respondent

CORAM: **Hon'ble Mr. Justice (Dr.) Satish Chandra, President**
Hon'ble Mr. Bijay Kumar, Member (Technical)

Final Order No.51715-51717/2018

Per Justice Dr. Satish Chandra:

Ms. Urvashi Kalra, Id. Counsel submits that the issue involved in the present appeal is pertaining to the exemption in respect of NCCD, EC and SHEC under Notification NO. 50/2003.

2. The Id. Counsel further informs that the matter is *sub judice* before the Hon'ble Supreme Court in Civil Appeal No. 1600-1605/2018, where the stay has been granted on the earlier order pertaining to the proceedings of the imposition of penalty.

3. Both parties have agreed that without the final verdict of the Supreme Court's, the present appeals cannot be decided.

4. In view of above, liberty is granted to the appellants to come again after having final verdict from the Hon'ble Supreme Court, but within prescribed time, if advise so.

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

(Dictated & pronounced in open Court)

(Bijay Kumar)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM

