



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRAL EXCISE APPEAL NO. 52 OF 2024

Commissioner of CGST & Central Excise

.. Appellant

Versus

The Liquidator, M/s. Ramanand Steel
Ltd. (in Liquidation)

.. Respondent

**WITH
INTERIM APPLICATION (L) NO. 29432 OF 2025
IN
CENTRAL EXCISE APPEAL NO. 52 OF 2024**

Commissioner of CGST & Central Excise

.. Applicant

Versus

Ramanand Steel Ltd.

.. Respondent

Adv. Jitendra B. Mishra, a/w Adv. Niyati Mankad, Adv. Ashutosh Mishra and Adv. Rupesh D. Dubey, for the Appellant.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: APRIL 22, 2026**

P. C.

1. The issue in the present Appeal is basically whether CESTAT erred in law by holding that the excise duty of the amount Rs.2,47,05,672/- discharged through CENVAT credit for the period March 2011 to July 2011

was valid despite the provisions of Rule 8(3A) of the Central Excise Rules, 2002, which required payment of duty in cash without utilising CENVAT credit due to the Respondent's default in duty payment beyond the stipulated period of 30 days.

2. Mr. Mishra fairly pointed out to us that several High Courts have taken a view that Rule 8(3A) is unconstitutional and violates Articles 14 and 19(1)(g) of the Constitution of India.

3. He further stated that the aforesaid issue is now pending in the Hon'ble Supreme Court. In these circumstances, he submitted that the above Appeal should await the outcome of the decision of the Hon'ble Supreme Court, as the same would have a direct bearing on the above Appeal.

4. Considering the facts narrated to us, we adjourn the above Appeal *sine die* with liberty to the parties to mention once the decision of the Hon'ble Supreme Court is rendered on the Constitutional validity of Rule 8(3A).

5. This order will be digitally signed by the Private Secretary/
Personal Assistant of this Court. All concerned will act on production by fax
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]