HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Central/excise Appeal No. 182/2018

Commissioner Of Central Goods And Service Tax Alwar

----Appellant

Versus

Balkrishna Industries Limited

----Respondent

Connected With

D.B. Central/excise Appeal No. 183/2018

Commissioner Of Central Goods And Service Tax Alwar

----Appellant

Versus

Balkrishna Industries Limited

----Respondent

For Appellant(s)	:	Mr. Raj Kumar Yadav
For Respondent(s)	:	Mr. Narendra Singhvi with Ms. Priyamvada Joshi

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HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE MANEESH SHARMA

Order

17/03/2025

1. Learned counsel for the respondent submits that the issue involved in these appeals have been decided up to the Supreme Court, wherein it was held that the manufacturer was entitled to avail credit, once the duty has been paid by input manufacturers and the case cannot be reopened on the ground that input supplier should not paid the duty.

2. Further reliance is placed upon the circular of the department dated 16.02.2018 to the effect that the decision of the High Court dismissing the appeal of the department against order of the

tribunal has been accepted by the department subject to outcome of matter pending before the Supreme Court.

3. Learned counsel for the appellant seeks time to have instructions as to whether these appeals are to be pressed in view of the circular issued.

4. In case of failure of the department to give instructions to the counsel for the appellant the Commissioner Central Excise Service Tax shall remain present in Court on the next date of hearing.

5. Put up on 27.03.2025 at the top of the cause-list.

(MANEESH SHARMA),J (AVNEESH JHINGAN),J

RIYA/20-21