

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G SCivil Appeal No. 6466/2005

COMMISSIONER OF CENTRAL EXCISE, VADODARA

Appellant(s)

VERSUS

JEM INDUSTRIES LTD.

Respondent(s)

Date : 30/07/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Yashank Adhyaru, Sr. Adv.

Mr. Ritesh Kumar, Adv.

Mr. Subash Acharya, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Abhay A. Jena, Adv.

Mr. Ranjit Raut, Adv.

Ms. Bina Gupta, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

In para 2 of the impugned order dated 26.09.2003 passed by the Customs, Excise & Service Tax Appellate Tribunal, (CESTAT) it is observed that the charge in the show cause notice was that of a related person only and the issue of commission was not before the lower authorities and, therefore, this issue could not have been raised. Mr. Yashank Adhyaru, learned senior counsel appearing for the appellant/revenue wants some time to look into this aspect of the matter.

On his request, post the matter on Tuesday,  
4<sup>th</sup> August, 2015 for further hearing.

(Ashok Raj Singh)  
Court Master

(Suman Jain)  
Court Master