

ITEM NO.109

COURT NO.1

SECTION III

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(s). 8612/2011

JYOTI SALES CORPORATION

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, PANCHKULA

Respondent(s)

(with appln. (s) for permission to file additional documents)

Date : 11/02/2016 This appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MRS. JUSTICE R. BANUMATHI

For Appellant(s)

Mr. S.K. Bagaria, Sr.Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Jitin Singhal, Adv.  
Mr. Pratik Raoka, Adv.  
Mr. Pravesh Bahuguna, Adv.  
Mr. Kumar Ajit Singh, Adv.

For Respondent(s)

Mr. Y.P. Adhyaru, Sr. Adv.  
Ms. Nisha Bagchi, Adv.  
Mr. Ritesh Kumar, Adv.  
Mr. B.K. Prasad, Adv.UPON hearing the counsel the Court made the following  
O R D E R

Learned counsel for the parties submit that there is a conflict in judicial opinion expressed by two coordinate Benches of the Customs, Excise and Service Tax Appellate Tribunal. One line of decisions rendered by the Tribunal holds that Par Boiling Machine and Dryer manufactured by the assesseees are classifiable under Chapter Heading 84.37 of Central Excise Tariff while the other line of decisions takes the view that such machines are

classifiable under Chapter Heading 84.19. It is submitted by learned counsel for the appellant that the respondent-Excise department has already filed an application before the Tribunal seeking reference of the matter to a larger Bench to resolve the conflict but the said application has not so far been heard and decided. He submits that the Tribunal could be directed to resolve the conflict by referring the matters to a larger Bench.

Mr.Y.P.Adhyaru, learned senior counsel appearing for the respondent does not oppose the prayer. In the circumstances, we request the President of the CESTAT, Principal Bench, New Delhi to pass appropriate orders on the application filed by the respondent and have the conflict resolved by a larger Bench of the Tribunal. We will appreciate if the needful is done expeditiously and as far as possible within a period of six months from today.

This matter shall in the meantime stand over to await the judgment of the Tribunal.

(Ashok Raj Singh)  
Court Master

(Veena Khera)  
Court Master