

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 10944 of 2019-SM

Shankar Packaging Ltd

...Appellant

-Versus-

C.C.E. & S.T.-Vadodara-i

...Respondent

Present For the Appellant : Shri Mrugesh Pandya, Advocate

Present For the Respondent : Shri Prakash Kumar Singh, Superintendent (AR)

DATE OF HEARING : 27/12/2021

ORDER

The Learned Counsel pointed out that the matter relates to refund of Cenvat credit. He pointed out that the Order-in-Original has been passed invoking Section 142 (3) of the CGST Act, 2017. He pointed out that in the similar matter in the case of Elecon Engineering Co. Ltd the matter was adjourned Sine Die in view of reference made to Larger Bench in the case of Bosch Electrical Drives India Pvt Ltd vide Interim Order No 40019 of 2021(Tri.-Chennai) dated 22.10.2021.

2. The matter is adjourned Sine Die. Both the sides have liberty to approach the Tribunal as soon as the larger bench resolves the issue.

**(Raju)
Member (Technical)**