

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

REGIONAL BENCH : COURT NO - 1

EXCISE Appeal No. 11180 of 2019-SM

Persang Alloys Industries Pvt Ltd

...Appellant

-Versus-

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

...Respondent

Present For the Appellant : Shri Dhruvank Parikh, Chartered Accountant

Present For the Respondent : Shri J. A Patel, Superintendent (AR)

DATE OF HEARING : 17/02/2022

ORDER

When the matter was called, learned AR pointed out that the issue of jurisdiction of CESTAT to deal with cases involving invocation of Section 142 of CGST Act 2017 has been referred to Larger Bench. He pointed out that similar matters adjourned sine-die.

2. In view of above, the matter is adjourned sine-die. Both sides are at liberty to mention when the Larger Bench reference is answered. **Adjourned sine-die.**

**(Raju)
Member (Technical)**

KL