

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

**E/MISC/10485/2025 IN APPEAL NO. E/11482/2017
EXCISE APPEAL NO. 11483-11486 OF 2017
EXCISE APPEAL NO. 11495, 11569, 11600 OF 2017**

JSK INDUSTRIES PVT LTD & Ors.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE DAMAN & Ors.**

Appellant

Vs.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE DAMAN & Ors.**

Respondent

JSK INDUSTRIES PVT LTD

Appearance:

Present for the Appellant: Shri Anand Nainawati, Advocate

Present for the Respondent: Shri R R Kurup, Superintendent (AR)

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing: **04/12/2025**

ORDER

Learned Advocate mentions that they have filed miscellaneous application for taking additional ground as delayed adjudication in these matters. Learned Advocate prays that these matters may be adjourned for the decision of Hon'ble Supreme Court in the matter of UOI & Ors. Vs. GMR Airport Infrastructure Ltd. which vide order sheet dated 02/05/2025, at para 9, has observed as under: -

"9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may be deferred till we take an appropriate call in the manner."

2. Accordingly, these matters are adjourned to 16th March, 2026.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**