

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

**E/MISC/10485/2025 IN APPEAL NO. E/11482/2017
Excise Appeal No. 11600 of 2017**

JSK INDUSTRIES PVT LTD

Appellant

Vs.

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

Respondent

Appearance:

Present for the Appellant : Shri Anand Nainawti, Advocate-Assessee

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

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

Date of Hearing : **16/03/2026**

ORDER

In the present matters, the learned Advocate has raised an additional ground by way of a miscellaneous application, contending that the adjudication has been delayed beyond the prescribed period. The learned AR seeks time to obtain comments from the field formation as to whether the entire delay is attributable to the department or whether a part of the delay is attributable to the taxpayer. It is further noted that, in cases involving delayed adjudication, the department's appeal is pending before the Hon'ble Supreme Court in the case of *Union of India & Ors. vs. GMR Airport Infrastructure Ltd.*, wherein a stay has been granted in similar matters till the disposal of the said appeal by the Hon'ble Supreme Court.

2. Accordingly, the present matters are adjourned sine die, with liberty to both sides to mention the matter as and when the decision is pronounced by the Hon'ble Supreme Court.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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