

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

REGIONAL BENCH : COURT NO - 3

EXCISE Appeal No. 11919 of 2019-SM

Champa Purie Chem Industries

...Appellant

-Versus-

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

...Respondent

Present For the Appellant : Shri Dhruvank Parikh, (CA)

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

DATE OF HEARING : 03/03/2022

ORDER

The issue involved is cash refund of Cenvat Credit accrued prior to 01.07.2017 in terms of Section 142(3) of CGST Act, 2017. Since the this issue of jurisdiction of this tribunal, matter was referred to Larger Bench in case of Bosch Electrical Drives India Pvt. Ltd vide order no. 40019 of 2021 (Tri. Chennai) dated 22.10.2021 the appeal is adjourned sine die. Both sides have liberty to mention as and when the Larger Bench decides the issue.

**(Ramesh Nair)
Member (Judicial)**

Palak