

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 4**

EXCISE APPEAL NO. 51195 OF 2019

ABHAY AGRAWAL

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
CUSTOMS, CENTRAL GOODS AND SERVICE
TAX-JAIPUR-1**

Respondent

Appearance:

Present for the Appellant: Ms. J. Kainaat, Advocate

Present for the Respondent: Shri Kuldeep Rawat, Authorized Representative

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

Date of Hearing : **11/08/2025**

ORDER

Learned counsel for the appellant requested that the present matter may be kept pending till the decision by the lower authorities on the declaration as was filed by the appellant under SVLDRS is announced. It is submitted that two proceedings were initiated by the department against the appellant - one was related to the demand of excise duty and another was related to the show cause notice proposing seizure. The present appeal pertains to the seizure show cause notice.

2. It is also mentioned that the appellant had filed a declaration under SVLDRS. The discharge certificate has been issued with respect to the appeal demanding excise duty. However, the declaration vis-à-vis seizure show cause notice/the present appeal has been rejected. Appellant had filed writ petition before High

Court of Rajasthan at Jaipur against rejection of the said declaration. Hon'ble High Court vide order dated 3.3.2025 has set aside the rejection and has remitted the matter to the lower authorities to re-consider the declaration.

3. In view of these submissions, learned Departmental Representative has endorsed no objection for keeping the present appeal pending till the decision of the departmental authority post said remand order. In view of the submission of both the parties, the request of the appellant is hereby accepted. The appeal is adjourned to a longer date for awaiting the outcome of the departmental adjudicating authority with respect to the proceedings as mentioned above. Appeal be listed on **December 12, 2025.**

(Dr. Rachna Gupta)
Member (Judicial)

RM