

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. II

EXCISE APPEAL NO. 51195 OF 2019

ABHAY AGRAWAL

....APPELLANT

VERSUS

**COMMISSIONER OF CENTRAL EXCISE AND
CUSTOMS, CENTRAL GOODS AND
SERVICE TAX, JAIPUR I..**

...RESPONDENT

APPEARANCE:

Shri Bipin Garg, Advocate for the appellant

Shri Kuldeep Rawat, Authorised Representative for the respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

Date of Hearing: 25.03.2026

ORDER SHEET

1. The learned counsel for the appellant submits that, in the present case, the matter pertains to the seizure of goods during the course of investigation, which were subsequently confiscated and allowed to be redeemed on payment of fine, along with imposition of penalty on the appellant. It is further submitted that the appellant had approached the authorities under the SVLDRS scheme, however, the same was rejected by the authorities. The said rejection was challenged before the Hon'ble High Court, and the Hon'ble High Court has remanded the matter back to the Adjudicating Authority for reconstruction of the case for the SVLDRS scheme. Therefore, the matter is to be kept pending adjudication till a decision is taken by the Adjudicating Authority on the application filed under SVLDRS.

2. In view of the submissions made by the learned counsel for the appellant, the matter is adjourned and to be listed on **14.07.2026**.

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**