

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

REGIONAL BENCH : COURT NO - 3

Stay Application No. :- **ST/Stay/10068-10073/2023**

SERVICE TAX Appeal No. 10115-10120 of 2023-DB

**SADULBHAI LALABHAI VAGH
SURENDRA B KUMAVAT
RAJENDRA B KUMAVAT
SURESHBHAI JILUBHAI VALA
HARESHBHAI KATHADBHAI RAM
VIJENDRAKUMAR B KUMAVAT**

...Appellant

-Versus-

C.C.E. & S.T.-BHAVNAGAR

...Respondent

Present For the Appellant : Shri P D Rachchh, Advocate

Present For the Respondent : Shri Himanshi P Srimali, Superintendent (AR)

DATE OF HEARING : 20/03/2023

Interim ORDER No.: 1-6/2023

Shri P D Rachchh, learned counsel appearing on behalf of the appellant submits that these stay applications are filed for a direction to prevent the learned adjudicating authority from passing an order in compliance to the impugned order whereby, the matter was remanded. He further submits that the appellant have already paid 7.5% at the Commissioner (Appeals) stage, remaining 2.5% is not required for the reason that the learned Commissioner (Appeals) has remanded the matter for re-quantification so as of date the quantification of demand is not on record.

02. Considering the submission made by learned counsel, we are of the view that since the demand is yet to be quantified, there is no need to make a pre-deposit further. As regard the prayer for direction for staying the order of the Commissioner (Appeals), we are of the view that the matter should be

heard finally accordingly, the stay application as well as the appeal be listed for hearing **on 30 March,2023** till then the status quo be maintained. The adjudicating authority shall not pass any order before the decision of this tribunal.

(Ramesh Nair)
Member (Judicial)

(C.L.Mahar)
Member (Technical)

Mehul