

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

REGIONAL BENCH : COURT NO - 3

SERVICE TAX Appeal No. 11046 of 2019-SM

Jhankhana Builders

...Appellant

-Versus-

C.C.E.-Ahmedabad-ii

...Respondent

Present For the Appellant : Shri. Vipul Khandhar, C.A

Present For the Respondent : Shri. Dharmendra Kanjani, Superintendent (AR)

DATE OF HEARING : 28/12/2021

ORDER

The Learned Counsel pointed out that the matter relates to refund of Cenvat credit. He pointed out that the Order-in-Original has been passed invoking Section 142 (3) of the CGST Act, 2017. He pointed out that in the similar matter in the case of Elecon Engineering Co. Ltd the matter was adjourned Sine Die in view of reference made to Larger Bench in the case of Bosch Electrical Drives India Pvt Ltd vide Interim Order No 40019 of 2021(Tri.-Chennai) dated 22.10.2021.

2. The matter is adjourned Sine Die. Both the sides have liberty to approach the Tribunal as soon as the larger bench resolves the issue.

**(Raju)
Member (Technical)**

Prachi