

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

**PRINCIPAL BENCH COURT NO.IV**

**SERVICE TAX APPEAL NO. 51062/2019**

**CENTURY PULP & PAPER**

**APPELLANT**

**Vs.**

**COMMISSIONER OF CENTRAL GOODS AND  
SERVICE TAX , CUSTOMS AND CENTRAL  
EXCISE ,DEHRADUN**

**RESPONDENT**

**APPEARANCE:**

Shri K Vaish, CA for the Appellant

Ms Tamanna Alam, Authorised Representative for the Department

**DATE OF HEARING: August 25, 2021**

**ORDERSHEET**

Learned Counsel for the appellant has mentioned that the Department has also filed cross appeal against the impugned order under challenge. A request for both the appeals to be heard together is made. At this stage, learned Authorised Representative has mentioned that the issue of taxability is involved in the present case. Learned Counsel for the appellant has acknowledged for availing exemption. To my opinion, mainly the issue of taxability is involved in the present appeal. Registry is accordingly, directed to place the appeal tagged with cross appeal of the Department before Division Bench of this Tribunal in due course.

**( RACHNA GUPTA )  
MEMBER (JUDICIAL)**