IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

1. **STA No.3 of 2015** (O&M)
DATE OF DECISION: 20.07.2015

Commissioner Central Excise Commissionerate, Chandigarh
…..Appellant

versus

M/s Confederation of Indian Inds
.....Respondents

2. **STA No.4 of 2015** (O&M)

Commissioner Central Excise, Chandigarh-I
…..Appellant

versus

M/s Punjab Ex-Servicemen Corporation
.....Respondents

3. **STA No.5 of 2015** (O&M)

Commissioner Central Excise Commissionerate, Chandigarh
…..Appellant

versus

M/s Confederation of Indian Industries
.....Respondents

CORAM:- HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present: Mr. Sukhdev Sharma, Advocate for the appellant

Mr. Nageswar Rao and Ms. Sayaree Basu Mallik, Advocates for the respondents in STA Nos.3 and 5 of 2015;

Mr. Avneesh Jhingan, Advocate for the respondent in STA No.4 of 2015

..

S.J.VAZIFDAR, ACTING CHIEF JUSTICE (Oral):

These are appeals under Section 35(G) of the Central Excise Act, 1944, against the order of the Custom Excise & Service Tax Appellate Tribunal (CESTAT).

2. The appeals are identical in all material respects and are, therefore, disposed of by this common order and judgment.

3. The question is whether the CESTAT had the power to grant a stay beyond the period prescribed under Section 35C(2A), proviso (3), of the aforesaid Act.

4. Similar appeals, including CEA No.75 of 2014, titled as *Commissioner, Central Excise Commissionerate, Panchkula vs. M/s Jyoti Sales Corporation, Tarori*, were disposed of by an order and judgment dated 22.09.2014.

5. The above appeals are, therefore, disposed of by directing the CESTAT to make sincere efforts for the expeditious disposal of the appeals, preferably within six months from the date of receipt of certified copy of this order.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

20.07.2015
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(G.S. SANDHAWALIA)
JUDGE