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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CEAC 4/2016

COMMISSIONER OF CENTRAL EXCISE, DELHI-I ..... Petitioner
Through: Ms.K.Enatoli Sema, Advocate

versus

VIKRANT AUTO INDUSTRIES ..... Respondent
Through: Mr.M.P.Devnath, Mr.Abhishek Anand and Mr.Yogendra Aldak, Advocates

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MS. JUSTICE DEEPA SHARMA**

**<u>O R D E R</u>**

**% 28.09.2016**

**<u>Review Pet.441/2016</u>**

The review is premised upon the revenue's understanding that this court considered the judgment of the Gujarat High Court in ***Indsur Global Ltd. vs. Union of India*** **2014 (310) ELT 833 (Guj.)**. In ***Indsur Global Ltd.***'s case (*supra*), the Gujarat High Court had struck down Rule 8 sub-rule (3A) of the Central Excise Rules, 2002, as void.

The context of the reference to ***Indsur Global Ltd.***'s case (*supra*) by the order of this court was because of denial of CENVAT credit to the assessee. This court did not extend in any manner the declaration made by the Gujarat High Court with respect to the portion of Rule 8 (3A) which was declared unconstitutional.

In the circumstances, the review petition is an entirely unnecessary exercise. The revenue ought not to have filed it. It is therefore dismissed.

**S. RAVINDRA BHAT, J**

**DEEPA SHARMA, J**

**SEPTEMBER 28, 2016**

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