



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**CMs No.15592-93 CII of 2025 in/&
CEA No.17 of 2020**

Date of Decision: 04.09.2025

Commissioner Central Excise and Service Tax, Rohtak

...Appellant

Versus

Som Sugandh Industries Ltd.

...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Sourabh Goel, Senior Standing counsel with
Ms. Geetika Sharma, Advocate,
for appellant-CBIC.

Mr. Mukul Singla, Advocate
for the respondent.

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LISA GILL, J. (Oral)

CM No.15592-CII of 2025

Affidavit dated 18.07.2025 (Annexure R-1) is taken on record
subject to just exceptions.

Application is, accordingly, allowed.

CM No.15593-CII of 2025

Prayer in this application is for seeking pre-ponement of date
of hearing and disposal of main appeal bearing *CEA No.17 of 2020* in light
of affidavit dated 18.07.2025 (Annexure R-1) filed by respondent.

No objection thereto is raised by learned counsel for non-
applicant.



Keeping in view the above, application is allowed and hearing of main appeal is pre-poned for today itself and taken on Board at request and with consent of learned counsel for parties.

CEA No.17 of 2020

1. This appeal has been filed challenging interim order No.IO/26/2020-CM(BR) dated 09.10.2020 (Annexure A-6) passed by the Customs, Excise & Services Tax Appellate Tribunal, Chandigarh, on the ground that a single member (Judicial) of learned Tribunal does not have jurisdiction to decide the matter involving interest over Rs.50 lacs, thus continuation of proceedings before learned Tribunal with one single member was unwarranted.

2. Notice of motion in this appeal was issued on 27.10.2020 and proceedings before learned Tribunal were stayed.

3. Learned counsel for respondent, while referring to affidavit dated 18.07.2025 of the authorised signatory of respondent, submits that as of now, learned Tribunal is functional with two members, therefore, the matter be decided by learned Tribunal in accordance with law with parties at liberty to raise all pleas available to them before learned Tribunal.

4. Learned counsel for appellant affirms and verifies that learned Tribunal, as of now, is functional with two members, therefore, there can possibly be no objection to the matter being decided by learned Tribunal constituted of two members.

5. Keeping in view specific stand of parties as above, the pending matter in question be decided by learned Tribunal now constituted with two members in accordance with law. The question of law, as raised in this

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appeal, is left open for adjudication in appropriate proceedings. Parties to appear before learned Tribunal on 22.09.2025.

6. Appeal is, accordingly, disposed of.

**(LISA GILL)
JUDGE**

04.09.2025
seema

**(MEENAKSHI I. MEHTA)
JUDGE**

<i>Whether speaking/reasoned:</i>	<i>Yes</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>