

GAHC010041832024



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : C.Ex.App./1/2024

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX
SETHI TRUST BUILDING, BHANGAGARH, GUWAHATI- 781005.

VERSUS

M/S MELET SCHLOESING LABORATORIES INDIA
EPIP, AMINGAON, GUWAHATI- 781031.

For the appellant : Mr. S.C. Keyal, Advocate

For the respondent : Ms. M. Nirola, Advocate

– B E F O R E –

HON'BLE THE CHIEF JUSTICE MR. VIJAY BISHNOI
HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR

08-05-2024

(Vijay Bishnoi, C.J.)

Learned counsel for the appellant has fairly submitted that the issue involved in the present appeal is squarely covered by the decision of this Court rendered in C.Ex.App.7/2022 dated 14.08.2023 whereby this Court has dismissed the said appeal

filed on behalf of the revenue with the direction that the interest on delayed payment of refund shall be paid to the assessee within a period of two months subject to the condition that the assessee shall furnish an undertaking that in case the revenue succeeds in the SLP of M/s Dharampal Satyapal Limited, the interest amount shall be reimbursed to the Department.

In view of the above, this appeal is disposed of in terms of the order dated 14.08.2023 passed by this Court in C.Ex.App.7/2022.

JUDGE

CHIEF JUSTICE

Comparing Assistant