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Division Bench

IN THE HIGH COURT OF CHHATTISGARH AT BILASPUR
(CIVIL APPELLATE JURISDICTION)

TAX CASE NO. 03 OF 2014

APPELLANT

: Sri Kailash Agrawal, Proprietor
M/s Kailash Traders,
Mittal Complex, Ganjpara,
Raipur (C.G)

R. No. 3/114
Presented by Shri. Kailash Agrawal
3.11.14

VERSUS

RESPONDENTS

: The Commissioner,
Central Excise & Customs,
Raipur Commissionerate,
Central Excise Building,
Dhamtari Road, Tikrapara,
Raipur - 492 001,
Chhattishgarh.



AN APPEAL UNDER SECTION 35G OF THE CENTRAL
EXCISE ACT, 1944



HIGH COURT OF CHHATTISGARH AT BILASPUR
DIVISION BENCH

**CORAM: HON'BLE SHRI NAVIN SINHA, ACTING CHIEF JUSTICE &
HON'BLE SHRI P. SAM KOSHY, J.**

APPELLANT : **Tax Case No. 03 of 2014**
Sri Kailash Agrawal.
VERSUS
RESPONDENT : The Commissioner, Central Excise &
Customs, Raipur.

APPEAL UNDER SECTION 35G OF THE CENTRAL EXCISE ACT, 1944

Appearance: Shri Dharmesh Shrivastava, Advocate for the Appellant.
Shri Maneesh Sharma, Advocate for the Respondent.

JUDGMENT
(26th of February, 2015)

Per Navin Sinha, Acg. C.J.

1. In view of the order passed on 25.02.2015 in Tax Case No. 54 of 2014, the Appellant being the same, the order dated 29.07.2013 in Excise Appeal No. E/2746/2012 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi is also set aside restoring the appeal with a direction to hear the application for waiver of pre-deposit afresh and dispose in accordance with law in like manner.

2. The appeal stands disposed.

Sd/-
Ag. Chief Justice

Sd/-
P. Sam Koshy
Judge