IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

CENTRAL EXCISE APPEAL No. 4 OF 2014
M/s Mahatma Sugar and Power Ltd., Nagpur.
-Vrs.-
CE$STAT, Mumbai and another.

Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

Mr. A.S. Jaiswal, learned Senior Counsel with Smt. Bajaj, counsel for appellant.

CORAM : B.P. DHARMADHIKARI AND P.N. DESHMUKH, JJ.

DATED : 1st SEPTEMBER, 2015

Heard.

After hearing learned Senior Advocate with Advocate Smt. Bajaj we find that show cause notice dated 7.5.1992 has been issued for breach of Section 11D of Excise Act, for recovery of Rs. 34,52,427/- recovered by noticee on sale of 1,04,619 quintals sugar between period of November, 1991 to February, 1993 and June, 1993. Thus, it has been issued for collecting duty after addition of Section 11D to the Statute book on 20th September 1991.

The Customs Excise and Service Tax Appellate Tribunal (CESTAT) has found that controversy is covered by judgment of Hon'ble Apex Court reported at 2005 (182) ELT 26 (SC) Kisan Sahkari Chini Mills Ltd. Vs. CCE, Allahabad. Contention that Section 11D is not retrospective does not fall for consideration here.

We do not see any error in said consideration and no substantial question of law therefore arises. Appeal is disposed of.

JUDGE **JUDGE**

Hirekhan