

HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA

AND

THE HON'BLE SRI JUSTICE SANJAY KUMAR

CENTRAL EXCISE APPEAL NO.21 OF 2015

DATED:22.4.2015

Between:

The Commissioner of Customs, Central Excise & Service Tax

P.B. No.331, C.R. Buildings

Kannavari Thota

Guntur

... Appellant

And

M/s. The Chilakaluripeta Municipality

Chilakaluripeta ... Respondent

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA

AND

THE HON'BLE SRI JUSTICE SANJAY KUMAR

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CENTRAL EXCISE APPEAL NO.21 OF 2015

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JUDGMENT: (per the Hon'ble The Chief Justice Sri Kalyan Jyoti Sengupta)

We have gone through the impugned judgment and order of the learned Tribunal and we find that no element of law is involved at all to render a decision.

The appeal is accordingly dismissed. There will be no order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

22.4.2015

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