NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 23 of 2016

Commissioner, Central Excise, Customs & Service Tax, Bilaspur Chhattsigarh

---- Appellant

Versus

M/s Rukmani Power & Steel Ltd., Ranisagar Kharsia, District Raigarh Chhattisgarh

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate
For Respondent : None.

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri Justice Sanjay Agrawal

Order on Board

Per Deepak Gupta, Chief Justice

08/11/2016

1. No question of law much less any substantial question of law arises in this appeal. The Learned Tribunal followed the judgment of *Sharad SSK v. CCE Bilaspur [2014(9) TMI 768-CESTAT Mumbai],* wherein it was held that if the assessee has reserved the entire amount of inputs/input service used for generation of electricity and sold outside and then in case the assessee is not required to pay an amount equal to 8/10% of the value of electricity.

2. The judgment passed by the CESTAT Mumbai has not been challenged. We fail to understand how after having accepted the judgment in CESTAT Mumbai, the authorities can challenge the same in another State when the law is identical. Therefore, we find no merit in the appeal. It is dismissed.

Sd/-	**Sd/-**
(Deepak Gupta)	(Sanjay Agrawal)
Chief Justice	**Judge**

Anu