

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No.117 of 2016

Commissioner, Central Excise, Customs & Service Tax, Raipur, Chhattisgarh

---- Appellant

versus

M/s S.K. Sarawagi & Company Pvt. Ltd., Phase-II, Siltara, Raipur,
Chhattisgarh

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate

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

Order on Board

Per Deepak Gupta, Chief Justice

16.11.2016

1. The only issue involved in this appeal is whether the assessee had clandestinely removed the sponge iron without paying tax. The Commissioner of Taxes arrived at a finding of fact that the Department has failed to prove that this sponge iron was clandestinely removed. This finding of fact has been upheld by the Central Excise and Service Tax Appellate Tribunal.
2. In this appeal, the main ground raised is that the evidence of some of the persons has not been appreciated properly. That is not a question of law much-less a substantial question of law. Hence, we find no merit in this appeal, which is accordingly dismissed.

Sd/-

(Deepak Gupta)
CHIEF JUSTICE

Sd/-

(Sanjay Agrawal)
JUDGE