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HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 49 of 2012

Union of India, Through Commissioner, Central Excise & Custom, Central Excise Bhawan, Dhamtari Road Tikarapara Raipur C.G. .

---- **Appellant**

Versus

M/s Niranjan Lal Agrawal Dead (Thr.) Lrs.

(A) Praveen Agrawal, aged about 43 years,

(B) Dilip Agarawal, aged about 31 years,

(C) Raj Agarawal, aged about 29 years,

All above S/o Late Niranjan Lal Agrawal, All are R/o Tulsi Marg, Main Road, Korba, District Korba (C.G.)

---- **Respondents**

For Appellant : Shri Vinay Pandey, Advocate
For Respondents : Shri Rahul Tamaskar, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice

Hon'ble Shri Sharad Kumar Gupta, Judge

Order On Board

Per Thottathil B. Radhakrishnan, Chief Justice

27/07/2017

1. The short issue on which this appeal by the revenue stands is as to whether the Customs, Excise Tax Appellate Tribunal was justified in holding that the revenue was not entitled to extended period of limitation. The learned counsel for the Revenue argued that the Tribunal was unjustified in holding this issue in favour of the Assessee. Adverting to para 16 of the Tribunal's order it can be noticed that the Tribunal made reference to its decisions in

Vishal traders vs. CCE Jaipur, 2010 (19) STR 509 (Tri-Del) and ***Gajanand Agrwal vs. CCE-2009, (13) STR (138) (Tri-Kol)*** to hold that there is no supersession with intention to evade payment of tax in view of the fact that confusion prevailed in law at the relevant time. We are of the view that the Tribunal has rendered the impugned decision by considering the relevant facts and materials. The decision so rendered is fundamentally in the realm of questions of facts and do not generate any substantial question of law to be answered in favour of the Revenue in this appeal under Section 35 G of the Central Excise Act, 1944.

2. This appeal, therefore fails. The same is accordingly dismissed.

Sd/- Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

(Sharad Kumar Gupta)
Judge

Kamde