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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 32 of 2017

Commissioner, Central Excise & Customs Raipur, Chhattisgarh

---- Appellant

Versus

M/s Hira Ferro Alloys Ltd., Unit-II, Plot No. 567B, 568 & 553B, Urla Industrial Complex, Raipur, Chhattisgarh

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice P. Sam Koshy

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

10/04/2017

We have heard the learned counsel for the Revenue in this Appeal under Section 35G of the Central Excise Act, 1944.

2. The only issue that arises for consideration in this Appeal is whether the Tribunal was justified in not interfering with the decision of the Commissioner (Appeals) on the ground of time barred invocation of demand as noticed by the learned Tribunal in paragraph-4 of the impugned order. The controversy arose as a result of audit of the assessee's unit in December, 2007 during which the receipt of brokerage vide Bill dated 24.09.2005 was noticed. The Tribunal noted that the annual audit of the books of the accounts of the assessee was also conducted earlier in the year 2005 but the same issue regarding non payment of service tax on the brokerage was not raised and no action was taken to recover service tax. The action was taken only after the time had expired as has been rightly noted by the learned Tribunal affirming the decision of the Commissioner (Appeals).

3. We do not find that any question of law much less any substantial question of law arising in this Appeal at the instance of the Revenue. In the result, this Appeal fails and is accordingly dismissed.

Sd/-	**Sd/-**
(Thottathil B. Radhakrishnan)	**(P. Sam Koshy)**
CHIEF JUSTICE	**JUDGE**

Bhola