NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 26 of 2017

Commissioner, Central Excise, Customs and Service Tax Raipur

---- Appellant

Versus

M/s S.K.S. Ispat & Power Ltd. Siltara Industrial Area, Phase-II Raipur Chhattisgarh

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate.

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

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

03/04/2017

1. We have heard Learned Standing Counsel for the Department quite in extensio in this appeal by the Commissioner of Central Excise, Customs and Service Tax, Raipur against the final order of the CESTAT rendered on 11.8.2016.

2. The fundamental issue raised before the CESTAT by the Department was that the adjudicating authority had given the benefit of CENVAT credit solely on the basis of photocopies of the documents. The Tribunal on the basis of the material and after hearing counsel for the parties including the departmental representative, confirmed that. In terms of the report from the Range Superintendent, Raipur, the Commissioner stood informed that the photocopies were genuine. It was therefore that the Tribunal also relied on the documents which were photocopies. We do not see that any question of law, much less any substantial question of law, arises for decision in this appeal under Section 35G of the Central Excise Act, 1944

3. The appeal therefore fails and is accordingly dismissed in limine.

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

Anu