

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 28 of 2017**

Commissioner Central Excise Customs and Service Tax Raipur

---- Appellant**Versus**M/s Cosmos Castings (India) Ltd. 291/1 Jarway Tendua Road Heerapur 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****07/04/2017**

1. We have heard Learned Counsel for the Appellant-Revenue in this appeal against the order of the CESTAT.
2. Being an appeal under Section 35G of the Central Excise Act, 1944, this matter can be entertained only if we hold that there is substantial question of law is arising for decision.
3. Adverting to the impugned order of CESTAT, it can be seen that the Tribunal adverted to and considered all relevant facts and factors including the evidentiary value of the materials which were allegedly seized from the premises of the assessee. The Appellate Commissioner had also decided in favour of the assessee. The Tribunal noted that the Appellate Commissioner was justified in holding that the entire case of the Revenue is based on the recovery of certain loose sheets as also private register, which cannot be held to be sufficient evidence. The findings of the Commissioner (Appeals) was referred to, analyzed

and examined, in the backdrop of the materials available. The Learned Tribunal did not find any way to interfere with the findings of the Commissioner (Appeals). It was also noted by the Tribunal that the entire case of the Revenue was based upon recovery of some so called incriminating documents without any corroboration from independent sources.

4. In the aforesaid view of the matter, we do not find that any ground is made out to interfere with the order of the Tribunal under Section 35G of the Central Excise Act, 1944. In the result, this appeal is dismissed in limine.

Sd/-
(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-
(P. Sam Koshy)
JUDGE