NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 38 of 2017

- Commissioner, Central Excise, Customs & Service Tax, Raipur.

---- Appellant

Versus

- K. N. Resources Pvt. Ltd., K. N. Building, Ganj Para, Subhash Road, Raipur (CG)

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate.

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

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

13.04.2017

1. Having heard the learned counsel for the Revenue, we are of the view that the impugned order of Customs, Excise, Service Tax Appellate Tribunal (for short, 'CESTAT') is only a wholesome order of remand in which no question of law has been finally decided against the interest of Revenue. We are of the view that at this stage, it would not be proper for us to entertain this appeal in terms of Section 35G of the Central Excise Act, 1944 because no substantial question of law arises for decision. We clarify that all contentions which the Revenue may consider it appropriate to raise will be available if they continue to be aggrieved by the decision which the competent authority may take following the order of remand which is impugned in this appeal.

2. Subject to the aforesaid observation, this appeal is dismissed in *limine*.

Sd/-
(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-
(P. Sam Koshy)
Judge

Chandra