NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 45 of 2017

Commissioner, Central Excise, Customs & Service Tax Raipur

---- Appellant

Versus

Gagan Resources Pvt. Ltd. Vill-Munrethi, Siltara, Phase-II Dharsiva Raipur, Chhattisgarh

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate.

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

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

04/05/2017

1. We have heard the Learned Counsel for the Appellant-Revenue.

2. Under challenge is a concurrent decision rendered by the Commissioner (Appeals) and the CESTAT in terms of the provisions of Central Excise Act, 1944. We are dealing with an appeal under Section 35G of the Central Excise Act, 1944 which provides for an appeal on a substantial question of law.

3. As is discernible from paragraphs 4 and 5 of the impugned order of the Tribunal, the Commissioner (Appeals) had granted CENVAT credit to the assessee on the basis of materials on record and entering findings and conclusions based on documents, records, photographs and Chartered Engineer's certificate. It is well within the jurisdiction and competence of that authority, namely, the Commissioner (Appeals) to decide on materials. That having been done, the Tribunal also adopted those findings which are essentially based on appreciations and materials.

4. This being so, we do not find any substantial question of law arising for decision in this appeal in terms of Section 35G of the Central Excise Act, 1944. Therefore, the appeal fails and is hereby dismissed.

Sd/-
(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-
(P. Sam Koshy)
JUDGE

Anu