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HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 69 of 2017**

(Arising out of order dated 29.09.2016 in Final Order No. A/54533/2016-EX[DB] of the
the Customs, Excise, Service Tax Appellate Tribunal)

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

---- Appellant

Versus

- Uniworth Ltd. (DTA Unit) Urla Industrial Area, PO Sarora, Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Shri Vinay Pandey, Advocate
For Respondent	:	Shri Sharad Mishra, Advocate appears on behalf of Shri Sachin Singh Rajpur, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice**Hon'ble Shri Sharad Kumar Gupta, Judge****Judgment on Board****Per, Thottathil B. Radhakrishnan, Chief Justice****22/08/2017**

1. We have heard the learned counsel for the Revenue and the learned counsel for the Respondent/Assessee in the appeal under Section 35 G of the Central Excise Act, 1944.
2. The issue that arose for decision before the Tribunal was as to whether the assessee was eligible for reversal of Cenvat Credit of an amount of Rs.9,80,549/-. The fact of the matter remains that the Appellant had reversed the credit only after utilization and that too under protest. However, assimilating the facts of the case in hand the Tribunal applied the decision of the Apex Court in ***Chandrapur Magnet Wires (P) Ltd. - 1996 (81) ELT 3***

(S.C.) to hold that even cases where the reversal of the credit was made after the direction of the Tribunal in the appellate stage could have been considered as eligible for reversal. Though the Respondent cannot justify the non-maintenance of separate accounts, the fact of the matters remains that the Tribunal has rendered the decision on the facts of the case applying what it has taken as principles emanating out of the decision of the Hon'ble Apex Court in *Chandrapur Magnet Wires (P) Ltd.* (supra). We, therefore, are unable to see that any substantial question of law arises for decision in this appeal to be answered in favour of the revenue. Hence, this appeal fails.

3. In the result, the appeal is dismissed.

Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sharad Kumar Gupta)
Judge