NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 64 of 2017

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

---- Appellant

Versus

Beekay Engineering Corporation, 45/47, Industrial Estate, Nandini Road, Bhilai, 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

20/06/2017

1. We have heard learned counsel for the Revenue quite in extensio in this appeal filed under Section 35-G of the Central Excise Act, 1944.

2. The issue raised is, as noted by the Tribunal through paragraph 4 of the judgment, covered through an inter-parties judgment delivered for a previous year. That position notwithstanding, we cannot but repel the plea of the Revenue that the impugned order is a non-speaking one. We say this because adverting to paragraph 3 and 4 of the Tribunal's order, it can be seen that the Tribunal had considered the crucial issue and had concluded, applying the precedent referred to in paragraph 4 of its order that the credit availed by the Assessee stands reversed alongwith the interest and therefore, it amounts to a situation as if no credit was ever availed. It was thus that the Tribunal upheld the plea of the Assessee that it was entitled to the benefit of the notification dated 01.03.2006. In this view of the matter, we do not find any error of law in the Tribunal. Nor we see any substantial question of law arising for decision at the instance of the Revenue.

3. In the result, the appeal is dismissed in limine.

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

Anu