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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 130 of 2017

(Arising out of order dated 31.1.2017 in Final Order No.A/50652/2017-EX[DB] of the learned Customs, Excise, Service Tax Appellate Tribunal)

The Principal Commissioner C.C.E. Raipur Central Excise Building, Dahamtari Road Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Versus

M/s Prime Ispat Limited Village- Bana, Hirapur Road, Tendua, Raipur, Chhattisgarh.

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate.

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Sharad Kumar Gupta, Judge.

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

30/08/2017

1. We have heard the learned counsel for the Appellant/Revenue.

2. The impugned order of Customs, Excise, Service Tax Appellate Tribunal; for short 'CESTAT'; has been issued fundamentally noticing that the goods in question were those which went in through the manufacturing process. This is clear from the decisions of the Department which were impeached before the CESTAT.

3. With that, we cannot but hold that no substantial question of law arises for decision in this appeal having regard to the CESTAT's decisions referred to by it and also the judgment of this Court in Tax Case No.30 of 2017 rendered on 19.7.2017. For the aforesaid reasons, the appeal fails.

4. In the result, the appeal is dismissed in *limine.*

Sd/- **Sd/-**

(Thottathil B. Radhakrishnan) (Sharad Kumar Gupta)
CHIEF JUSTICE **JUDGE**

Anu