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HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 131 of 2017**

(Arising out of order dated 11.1.2017 in Appeal No.E/705/2012-EX[DB] of the learned Customs, Excise & Service Tax Appellate Tribunal)

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

---- Appellant

Versus

M/s Rashmi Sponge Iron & Power Industries Ltd. 90, Industrial Growth Center,
Phase - II, Siltara Growth Center, 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/-

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-

(Sharad Kumar Gupta)
JUDGE