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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No.143 of 2017

(Arising out of order dated 31.1.2017 in Final Order No.A/50704/2017-EX[DB] of the learned Customs, Excise, Service Tax Appellate Tribunal)

The Principal Commissioner CCE Raipur Central Excise Building Dhamtari Road Tikrapara Raipur (Chhattisgarh)

---- Appellant

Versus

M/s C.G. Ispat Private Ltd. C/o Chirag Enterprises Station Road Opp. Gurudwara 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

19/09/2017

1. We have heard the learned counsel for the Appellant/Revenue in this appeal under Section 35G for the Central Excise Act, 1944.

2. In view of the judgment delivered in Tax Case No.59 of 2011 on 13.9.2017, the question raised by the Revenue as substantial questions of law have only to be answered against the Revenue. This appeal under Section 35G of the Central Excise Act, 1944 is therefore dismissed.

Sd/- Sd/-

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

Anu