

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 145 of 2017**

The Principal Commissioner CCE, Raipur, Central Excise Building, Dhamtari Road,
Tikrapara, Raipur

---- Appellant

Versus

M/s Nalwa Steel and Power Ltd., Ghargoda Road, Taraimal, P.O. Gerwani, District
Raigarh (C.G.)

---- Respondent

For Appellant	:	Shri Vinay Pandey, Advocate
For Respondent	:	None

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

Order on Board**Per, Thottathil B. Radhakrishnan, Chief Justice****27/09/2017**

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 questions 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/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sharad Kumar Gupta)
Judge