NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 163 of 2017

(Arising out of order dated 21.12.2015 in Final Order No. A/54327/2015-SM (BR) of the learned CESTAT, New Delhi)

The Principal Commissioner, C.C.E. & S.T. - Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.)

---- Appellant

Versus

M/s. SKS Ispat and Power Ltd., Industrial Growth Centre, Phase-II, Siltara, Raipur (C.G.)

---- Respondents

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

11/10/2017

1. We have heard the learned Counsel for the Revenue in this appeal against the order of Customs, Excise, Service Tax Appellate Tribunal; for short, 'Tribunal'.

2. The question that arose before the Tribunal at the instance of the Assessee was regarding the eligibility for Cenvat Credit. Following the decision in the Vandana Global – 2010 (253) ELT 440 (Tri. LB), the issue was held to have been resolved in favour of the Assessee. The only question that remains as to whether the department was entitled to a larger period of limitation. The learned Tribunal noted that since conflicting decisions governed the filed it cannot be taken that there was any malafide that could be attributable to the Assessee for Cenvat Credit on disputed goods. On this specific reason, the Tribunal had held this issue as well against the Revenue.

3. We do not see any substantial question of law arising for decision in this appeal at the instance of the Revenue to have it entertained under Section 35G of the Central Excise Act, 1944. This appeal, therefore, fails.

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

Sd/-

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-

(Sharad Kumar Gupta)
JUDGE

Anu