

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 169 of 2017

(Arising out of order dated 09.03.2017 in Final Order No. A/52314-52315/2017-EX[DB]
of the learned CESTAT, New Delhi)

- The Principal Commissioner, Central Tax, Central GST & Central Excise, GST Bhavan, Dhamtari Road, Tikrapara, Raipur (C.G.)

---- Appellant

Versus

- M/s Lafarge India Pvt. Ltd., Sonadih Cement Plant, P.O. Raseda, Via Baloda Bazar, District - Raipur

---- Respondent

For Appellant : Shri Vinay Pandey, Advocate

Hon'ble Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice Sharad Kumar Gupta
Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

06.11.2017

1. The issue raised in this appeal stands covered by the judgment dated 28.08.2017 in Tax Case No.122 of 2017. By that order, the Tribunal's Final Order on Tax Appeal No.E/2143/2009 referred to in paragraph 4 of the order impugned in this appeal was confirmed by the High Court. Under such circumstances, we do not find that any substantial question of law arises in this appeal to be answered in favour of the Revenue. The appeal therefore, fails.
2. In the result, this appeal is dismissed.

Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sharad Kumar Gupta)
Judge