

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 170 of 2017**

(Arising out of order dated 03.03.2017 in Final Order No. A/52568/2017-EX[DB] of the learned CESTAT, New Delhi)

- The Principal Commissioner of Customs, CEE, Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur

---- Appellant

Versus

- M/s. Jayaswal Neco Industries Ltd, Industrial Growth Centre, Phase-I, Siltara, Raipur (C.G.)

---- 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. 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