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HIGH COURT OF CHHATTISGARH, BILASPUR

TAX Case No. 122 of 2017

(Arising out of order dated 11.01.2017 in appeal No. E/2143/2009 of the learned CESTAT)

- The Principal Commissioner C.C.E. Raipur Central Excise Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh

---- Appellant

Versus

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

---- Respondent

For Appellant	:	Mr. Vinay Pandey, Advocate
For Respondent	:	Mr. Saurabh Suman Sinha, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice

Hon'ble Shri Sharad Kumar Gupta, Judge

Judgment On Board

Per Thottathil B. Radhakrishnan, Chief Justice

28.08.2017

1. We have heard the learned counsel for the Revenue and the learned counsel for the respondent in this appeal under Section 35-G of the Central Excise Act, 1944.

2. The question raised and concurrently dealt with and found by the authorities including the Tribunal is that the movement of clinker by the assessee does not include the removal from the place which should be treated as “place of removal” in terms of the statutory provisions in the Central Excise Act. The learned Tribunal affirming the decision of

the Departmental Authority has correctly interpreted the statutory provision and applied it to the facts of the case. This is clearly reflected from paragraph-6 of the impugned decision of the Tribunal. We do not find that any substantial question of law arises at the instance of the Revenue in this appeal, to be answered in its favour. This appeal therefore fails.

3. In the result, this appeal is dismissed.

Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sharad Kumar Gupta)
Judge

Kishore