NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 119 of 2017

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

---- Appellant

Versus

- M/s Bhawani Moulders Pvt. Ltd. 299, 300 & 301 Urla Industrial Area, District Raipur, Chhattisgarh.

---- Respondent

For Appellant : Mr. 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

05.09.2017

1. We have heard the learned counsel for the appellant Revenue quite *in extensio.*

2. Considering the findings of the Customs, Excise, Service Tax Appellate Tribunal, it cannot but be noted that they are rendered on the basis of the facts and materials on record. The Tribunal concluded its adjudication by holding that there is no positive evidence to establish clandestine removal of goods. It was accordingly that the impugned order was delivered confining the imposition of demand of duty to a limited component. We do not find any substantial question arising for decision in this appeal

under Section 35(G) of the Central Excise Act, to be answered in favour of the Revenue. This appeal therefore fails.

3. In the result, this appeal is dismissed.

Sd/- Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

(Sharad Kumar Gupta)
Judge

Kishore