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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No.141 of 2017

(Arising out of order dated 21.2.2017 in Final Order No.A/51899/2017-EX[DB] of the learned Customs, Excise, Service Tax Appellate Tribunal)

The Principal Commissioner CCE, Raipur, Central Excise Building, Dhamtari Road, Tikarapara, Raipur, Chhattisgarh.

---- Appellant

Versus

M/s API Ispat & Powertech Pvt. Ltd., Siltara Industrial Area, Siltara Phase-II Raipur, Chhattisgarh.

---- Respondent

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

12/09/2017

1. We have heard the learned counsel for the Appellant/Revenue quite in *extensio* in this appeal under Section 35G of the Central Excise Act, 1944.

2. Apart from the precedents referred to in the impugned order of the CESTAT, the issue raised by the Revenue is covered against it in terms of the judgment of this Court rendered on 19.7.2017 in Tax Case No.30 of 2017.

3. With this view of the matter, we do not find any substantial question of law arising for decision in this appeal in terms of Section 35G of the Central Excise Act, 1944 to be answered in favour of the Revenue. This appeal therefore fails.

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

Sd/-	Sd/-
(Thottathil B. Radhakrishnan)	(Sharad Kumar Gupta)
CHIEF JUSTICE	**JUDGE**

Anu