**NAFR**

# HIGH COURT OF CHHATTISGARH, BILASPUR

**Tax Case No. 36 of 2017**

- Commissioner, Central Excise, Customs & Service Tax, Raipur.

**---- Appellant**

**Versus**

- Hira Ferro Alloys Limited, Unit – II, Plot No. 490/1, 491/2, Urla Industrial Area, Raipur (C.G.)

**---- Respondent**

---

For Appellant : Shri Vinay Pandey, Advocate.

---

**Hon'ble Thottathil B. Radhakrishnan, Chief Justice**
**Hon'ble Shri Justice P. Sam Koshy**

**Judgment on Board**

**Per Thottathil B. Radhakrishnan, Chief Justice**

**11.04.2017**

**1.** We have heard the learned counsel for the Revenue.

**2.** Under challenge through this appeal under Section 35G of the Central Excise Act, 1944 is the decision of the Customs, Excise, Service Tax Appellate Tribunal (for short, 'CESTAT') dismissing the Revenue's appeal on an issue relatable to classification of goods for the purpose of enjoying CENVAT credit. The learned Tribunal, in our view, rightly noticed that the Revenue was actually trying to place the academic issues on questions of law which would turn on case to case basis depending upon the facts. In the case in hand, the learned Tribunal noted the pointed issue relatable to the facts and held that there was no attempt by the Revenue to independently verify the nature of the various items and their ultimate usage in order to ascertain the Assessee's eligibility to CENVAT credit on such items. The said issue is essentially a finding of fact or may be a mixed question of facts and law.

**3.** In our considered opinion, that does not give rise to any question of law, much less any substantial question of law for decision in an appeal under Section 35G of the Central Excise Act, 1944, therefore, the appeal fails.

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

| | |
|---|---|
| Sd/-<br>**(Thottathil B. Radhakrishnan)**<br>**Chief Justice** | Sd/-<br>**(P. Sam Koshy)**<br>**Judge** |

Chandra