

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 46 of 2017

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

---- Appellant

Versus

- Devi Iron & Power Pvt. Ltd Khasra No. 154, Village Teda, P.O. Birgaon, Raipur, Chhattisgarh

---- Respondent

Tax Case No. 49 of 2017

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

---- Petitioner

Versus

- N.R.Sponge Pvt. Ltd. Siltara Industrial Area, Phase- I I, Raipur, Chhattisgarh

--- Respondent

Tax Case No. 59 of 2017

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

---- Petitioner

Versus

- Baldev Alloys Pvt. Ltd Siltara Industrial Growth Centre, Phase- I I, Bilaspur Road, Raipur, Chhattisgarh

---- Respondent

Tax Case No. 60 of 2017

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

---- Petitioner

Versus

- Shri Hare Krishna Sponge Iron Pvt. Ltd. Phase-II, Plot No. 106, Siltara Industrial Area, Raipur, Chhattisgarh

---- Respondent

Tax Case No. 76 of 2017

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

---- Petitioner

Versus

- M/s Drolia Electrosteel Pvt. Ltd. Village Siltara, Raipur, Chhattisgarh

---- Respondent

Tax Case No. 89 of 2017

- Commissioner, Customs, Central Excise & Service Tax, Bilaspur
At Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur,
Chhattisgarh

---- **Petitioner**

Versus

- M/s Mangal Sponge & Steel Pvt. Ltd. Village Bilha, District
Bilaspur, Chhattisgarh

---- **Respondent**

Tax Case No. 94 of 2017

- Commissioner, Customs, Central Excise & Service Tax Bilaspur At
Central Excise Bhawan, Dhamtari Road, Tikrapara, Raipur,
Chhattisgarh

---- **Petitioner**

Versus

- M/s Kalindi Ispat & Power Ltd. Village Belpan, Tahsil Masturi,
District Bilaspur, Chhattisgarh

---- **Respondent**

Tax Case No. 97 of 2017

- Commissioner, Central Excise And Central Goods And Service
Tax (Gst) (Gst), Raipur, Chhattisgarh

---- **Petitioner**

Versus

- Mahendra Sponge And Power Pvt. Ltd. Siltara Industrial Area,
Siltara, Raipur, Chhattisgarh

---- **Respondent**

For Appellant

: Shri Vinay Pandey, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice

Hon'ble Shri Justice Sharad Kumar Gupta

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

19.07.2017

We have through separate judgment today, dismissed Tax Case- 30 of 2017. We have considered the findings in the different orders of CESTAT which are challenged through these appeals under Section 35 G of the Central Excise Act, 1944. Findings have

been rendered after adverting to and considering the relevant facts. The questions of law suggested as arising in these cases also stand concluded against the establishment through the judgments which are referred to as precedents in the judgment delivered today in Tax Case- 30 of 2017. We follow those judgments as well as the judgment in Tax Case- 30 of 2017 and hold that no substantial question of law arises for decision in these appeals. Therefore, these appeals are dismissed.

Sd/-
(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-
(Sharad Kumar Gupta)
Judge