NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 65 of 2017

(Arising out of impugned final order No.A/55049/2016-Ex(DB) dated 08.11.2016 by the learned Tribunal)

- Commissioner, Central Excise & Customs Raipur, Chhattisgarh

---- Appellant

Versus

- M/s Drolia Electrosteel Pvt. Ltd. Village Siltara (Dharsiwa) Raipur, Chhattisgarh **---- Respondent**

For Petitioner : Shri Vinay Pandey, Advocate

For Respondent : Shri UNS Deo, 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

30.08.2017

1) We have heard the learned counsel for the petitioner and the learned counsel for the respondent.

2) The issue is regarding CENVAT credit availed by the respondent. The Revenue has contended before CESTAT that the Assessee had to maintain separate accounts of the cleared iron ore and coal fines. That was found against by the learned Tribunal on a proper application of the instant rules and the order of the Tribunal in M/s GR Sponge and Power Limited in Appeal No.1901/2009-Ex(DB). That position notwithstanding, the issue now raised is covered against the department as per the judgment of this Court in **Commissioner, Central Excise and Customs Vs Jayaswal Neco Industries Limited Siltara Industrial Growth Centre** (Tax Case No.1 of 2017). Following the said judgment, we do not find that any substantial question of law arises for decision in this appeal to be

answered in favour of the Revenue. This appeal, therefore fails. The same is accordingly dismissed.

Sd/-
(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-
(Sharad Kumar Gupta)
Judge

padma