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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 113 of 2017

The Commissioner Central Excise & Customs Kendriya Utpad Shulk Bhavan Dhamtari Road Tikarapara Raipur (Chhattisgarh)

---- Appellant

Versus

M/s Lafarge India Pvt. Ltd. Sonadih Cement Plant P.O. Raseda Via Baloda Bazar 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

02/08/2017

1. We have heard the learned counsel for the Appellant/Revenue.

2. This appeal under Section 35G of the Central Excise Act, 1944 arises from an appellate order issued by the CESTAT on the question as to whether the Respondent is entitled to take CENVAT credit on GTA Services during the period September, 2008 to January, 2009.

3. Adverting to paragraph-2 of the order of the CESTAT, it can be seen that the Tribunal focused itself on the question arising for decision and held, quite rightly, on the appreciation of the relevant facts and materials that the freight charges were an integral part of the price of the goods and that the place of removal was on the basis of the findings recorded by the authorities.

4. Under such circumstances, we are of the view that the findings rendered by the Tribunal is one on the basis of appreciation of the material facts and factors and the decision has been rendered on the basis of material evidence on record.

5. Under such circumstances, we see no question of law, much less any substantial question of law, arising for decision in this appeal under Section 35G of the Central Excise Act, 1944.

6. In the result, this appeal is dismissed.

Sd/- **Sd/-**

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

(Sharad Kumar Gupta)
JUDGE

Anu