NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 135 of 2017

{Arising out of Order Dated 31.01.2017 passed in Appeal No. E/935/2011-EX(DB) by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi}

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

---- Appellant

Versus

M/s. Godwari Power & Ispat Limited, Siltara Industrial Growth Centre, Phase-I, Siltara, Raipur, Chhattisgarh.

---- Respondents

For Appellant	:	Shri Vinay Pandey, Advocate.
For Respondent	:	None.

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Sharad Kumar Gupta, Judge

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

13/11/2017

1. We have read the impugned order of the Customs, Excise & Service Tax Appellate Tribunal; for short 'the CESTAT'. Heard the learned counsel for the Revenue.

2. CESTAT has issued the impugned order making reference to the decision in **SKS Ispat & Power Ltd. v. CCE, Raipur**; 2016 TIOL-2769-CESTAT-DEL. The Tribunal was justified in making an order of remand to decide the issue *de novo* as regard the period after 07.07.2009. We do not find any legal infirmity or jurisdictional error in it. The appeal under Section 35-G of the Central Excise Act, 1944 does not therefore merit acceptance since no substantial question of law arises for decision to be answered in favour of the Revenue. The appeal therefore fails.

3. In the result, this appeal is dismissed.

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

Amit