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HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case (C) No. 168 of 2017

{Arising out of Order Dated 23.02.2017 passed in Appeal No. E/1866/2012 by the Customs, Excise & Service Tax Appellate Tribunal, Principal Bench, New Delhi}

The Principal Commissioner, Central Tax, CGST & Central Excise, GST Bhawan, Dhamtari Road, Tikrapara Raipur, Chhattisgarh.

---- Appellant

Versus

M/s. SKS Ispat & Power Ltd. Phase II, Siltara Industrial Area, 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

09/11/2017

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

2. The learned CESTAT has merely followed an earlier decision in which the very same impugned order has been affirmed. We do not find any illegality or infirmity. We also do not see that any substantial question of law arises for decision in this appeal under Section 35-G of the Central Excise Act, 1944.

3. We may also record that the earlier order referred to in the impugned decision of the learned CESTAT has been affirmed by this Court in Tax Case No. 137 of 2017 {The Principal Commissioner, CCE & ST v. M/s. SKS Ispat & Power Limited} on 11.09.2017.

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

Sd/-
(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

Sd/-
(Sharad Kumar Gupta)
JUDGE

Amit