

STA No. 23 of 2016(O&M)

1

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

STA No. 23 of 2016(O&M)
Date of Decision : 03.05.2017

Commissioner of Central Excise, Rohtak

...Appellant

Versus

Saint Gobain Gyproc India Ltd.

...Respondent

CORAM: ***HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE***
 HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr. Anshuman Chopra, Advocate for the appellant.

 Mr. Amrinder Singh, Advocate for the respondent.

S.J. VAZIFDAR, C.J.(Oral)

CM No. 25917-CII-2016

For the reasons stated therein, the application for condonation of delay of 616 days in re-filing the appeal is allowed.

STA No. 23-2016

It is admitted that the issue that arises out of the order of the Tribunal under appeal, relates to taxability.

We have by separate order and judgment passed today in **STA No. 24 of 2016**, titled ***Commissioner Service Tax Vs. DLF Golf Resorts Ltd.***, held that the appeal against such an order is not maintainable under Section 35G and it is maintainable only before the Supreme Court under Section 35L.

For the reasons stated therein, this appeal is also liable to be dismissed only on the ground that it is not maintainable.

The appeal is, accordingly, dismissed.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)
JUDGE

03.05.2017
kanchan

Whether speaking/reasoned?	Yes/No
Whether reportable?	Yes/No