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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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\+ CEAC 17/2017

NEELAM TALWAR ..... Petitioner
Through : Dr. G.K. Sarkar with Ms. Malabika Sarkar and Mr. Prashant Srivastava, Advocates.

versus

COMMISSIONER OF CENTRAL EXCISE,
DELHI – II ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **31.05.2017**

CM APPL 21790/2017 (exemption)

1. Allowed subject to all just exceptions.

CEAC 17/2017 & CM APPL 21791/2017

2. It is seen from the show cause notices ('SCN') issued to the Appellant that the subject matter concerned availing of exemption as SSI units under the Notification No.8/2003. The case of the Department on the other hand has been that the Appellants are not entitled to such exemption. This would be a matter concerning the rate of duty of excise and therefore outside the ambit of Section 35 G of the Central Excise Act, 1944 (CE Act). The appeal would be maintainable, if at all, only before the Supreme Court of India

under Section 35 L of the CE Act.

3. Accordingly, the appeal is dismissed as not being maintainable. The liberty of the Appellants to file appeals before the Supreme Court against the impugned order of the CESTAT in accordance with law is reserved.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 31, 2017
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