$~15

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **SERTA 12/2017 & CM APPL. 42236/2017**

PR. COMMISSIONER, CENTRAL TAX, GST ..... Appellant
Through: Mr. Bhuvnesh Satiya, Advocate.

versus

M/S TIMES INTERNET LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% **21.11.2017**

The subject matter of the appeal and appellate order passed by the Appellate Tribunal relates to rate of duty, including determination of taxability and chargeability of the service for the purpose of assessment. Present appeal, therefore, is not maintainable before the High Court under Section 35G of the Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994.

This appeal is not entertained but without making any observations or giving any findings on merits. Miscellaneous application is disposed of as infructuous.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

NOVEMBER 21, 2017/*dk*