

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 123 of 2017

- The Principal Commissioner C. C. E. Raipur Central Excise Building, Dhamtari Road, Tikrapara, Raipur Chhattisgarh.

---- Appellant

Versus

- M/s Hira Steels Ltd. 720/1, Rawabhata Industrial Area, Raipur Chhattisgarh.

---- Respondent

For Appellant/Revenue	:	Shri Vinay Pandey, Advocate
For Respondent	:	Shri Krishna Mohan Menon and Shri Rahul Tamaskar, Advocates

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice

Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

Per, Ajay Kumar Tripathi, Chief Justice

10.10.2018

1. Tax case has been filed on behalf of the Revenue under Section 35G(1) of the Central Excise Act, 1944 (for short, 'the Act') against the order dated 11.01.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (for short, 'the Tribunal'). Since the said Tribunal has dismissed the appeal of the Revenue on concurrent finding of facts with regard to the use of a Pinion having a distance of 415 mm in the Rolling Stand for manufacture of 6 mm dia rods, the present appeal has been preferred before the High Court.
2. We have heard Counsel for the parties.
3. No question of law as such has been formulated both in the appeal which is required to be answered or considered by the High Court. Infact, a narration in the memo of appeal as well as the submission is an effort on the part of the Revenue to re-hear and re-decide the case on facts afresh which this High Court is not required to do.

4. The Court has even otherwise gone through the impugned order of the Appellate Tribunal and has taken note that the allegations made by the Revenue was not established either by way of any other evidence including documentary evidence and infact there are inconsistencies which persists with regard to the allegation made in relation to the use or non use of the 415 mm Pinion by the Assessee to draw any special advantage of the Notification No.31/97-C.E.(N.T.) dated 01.08.1997 as amended by the Notification No.48/97-C.E. dated 30.08.1997.
5. The appeal, therefore, stands dismissed as no question of law arises.

Sd/-
(Ajay Kumar Tripathi)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge