

HIGH COURT OF CHHATTISGARH, BILASPUR

TAX CASE NO. 55 of 2018

- M/s Jindal Steel & Power Ltd., a company incorporated under the provisions of Companies Act, through its authorized signatory Mr. B.S. Thakur, S/o Shri S.S. Thakur, aged about 50 years, PB No.16, Kharsia Road, Raigarh, Chhattisgarh - 496001.

---- Appellant

Versus

Principal, Commissioner, Central Tax and Central Excise Raipur, GST Bhawan, Tikrapara, Dhamtari Road, Raipur (Chhattisgarh) 492001

---- Respondent

For Petitioner	:	Shri Badrinarayan, Shri Karan Sachdev & Shri Romir S Goyal, Advocates
For Respondent	:	Shri Manish Sharma, Advocate.

Hon'ble Shri Ajay Kumar Tripathi, CJ
Hon'ble Shri Parth Prateem Sahu, J

Order on Board

Per Ajay Kumar Tripathi, CJ

22/11/2018

1. In view of the order passed in Tax Case No.54/2018, this appeal also stands disposed of with an observation that the final order of adjudication, which will be passed by the Assessing Authority, shall be the guiding principle in relation to the issue decided by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi in Excise Appeal No.51249/2014, in relation to the refund.

Sd/-
(Ajay Kumar Tripathi)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge

roshan/-