

HIGH COURT OF CHHATTISGARH, BILASPUR

TAX CASE NO. 52 of 2018

- M/s Jindal Power Ltd., a company incorporated under the provisions of Companies Act, through power of attorney holder Mr. Sunil Kumar Agarwala, DGM- Finance & Accounts of the Company, S/o Mr. Jagannath Prasad Agrawala, aged about 41 years, R/o A-6, Savitri Nagar, Tehlirampur, Tamnar, Raigarh, Chhattisgarh -496108 Issued by its Authorized Signatory & Wholetime Director, Mr. Gautam Chandra, S/o Shri Late Sri Jiban Kumar Chandra, aged about 62 years, R/o A-09, Savitri Nagar Colony, Tehlirampur, Tamnar, Raigarh, Chhattisgarh - 496001.

---- Appellant

Versus

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

---- 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. Heard learned counsel for the appellant and the revenue.
2. We have perused the final order No.57869/2017 dated 9.11.2017 passed in Excise Appeal No.50518/2017 by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi.
3. Having gone through the impugned order as well as the pleadings, we are

constrained to record that the appellate tribunal has failed to answer the questions as well as objections raised on behalf of the appellant and even the reasons for rejection or refusal to interfere with the order of assessment has been dealt with in a very cursory manner.

4. We also notice that the issue raised on behalf of the appellant, especially in relation to appellant's submissions in Para-4 of the order impugned, as well as the question of limitation has not even been touched upon.
5. In view of the above, the impugned order dated 9.11.2017 passed in Excise Appeal No.50518/2017 is set aside. The matter is remanded back to the appellate tribunal for fresh consideration.

Sd/-
(Ajay Kumar Tripathi)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge

roshan/-