IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No.98 of 2011 (O&M)
Date of Decision.21.08.2018

Commissioner of Central Excise Commissionerate Ludhiana
...Appellant

Vs

M/s Essar Steel Limited ...Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. Arun Kumar, Advocate for
Mr. Anshuman Chopra , Advocate
for the appellant.

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RAJESH BINDAL J.

The appellant in the present appeal has challenged the order dated 16.03.2011 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi arising out of Appeal No.E/1312/2005-EX(DB), raising the following substantial questions of law:-

"(i) Whether or not a dealer of inputs registered under erstwhile Rule 57GG is liable to follow the procedure prescribed under the Rules for passing on the credit to a manufacturer?

(ii) Whether credit is admissible without following the provisions laid down under the Statute?

(iii) Whether the Hon'ble Tribunal is correct in quashing the penalty imposed on the respondent under Rule 209A of the erstwhile Central Excise Rules, 1944 when penalty was imposed in accordance with the

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provisions of law and the contravention thereof by the respondent is clearly evident from the facts on record; and

(iv) Whether Tribunal is correct in relying upon its order against which appeal of the department is pending decision before the Hon'ble High Court."

At the very outset, learned counsel for the appellant submitted that the amount involved in the present appeal is ₹ 37,55,264/-. As the amount involved is less than the limit prescribed in the Circular issued by the Central Board of Indirect Taxes & Customs (Judicial Cell) dated 11.07.2018, the present appeal be dismissed as not maintainable.

Ordered accordingly.

However, it is made clear that dismissal of present appeal will not be taken as upholding the order passed by the Tribunal as the legal issue raised therein is left open to be considered in an appropriate case.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 21, 2018
Pankaj*/yogesh sharma

Whether speaking/reasoned **Yes/No**

Whether reportable **Yes/No**

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