**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CEA No. 31 of 2016 (O&M)

Date of decision: 16.2.2018

Principal Commissioner of Central Excise, Gurgaon-II .... Appellant

vs

M/s Ucal Fuel Systems Limited .... Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu**

Present: Mr. Tajender K. Joshi, Advocate, for the appellant.

Rajesh Bindal, J.

It has been pointed out by learned counsel for the appellant that the Tribunal had decided a bunch of appeals by a common order. The other appeal bearing CEA No. 35 of 2016 *Principal Commissioner of Central Excise, Gurgaon vs M/s Hi Lex India Private Limited*, decided on 22.3.2017, has been dismissed by this Court, on the ground of maintainability under Section 35G of the Central Excise Act, 1944, in view of detailed order passed in CEA No. 23 of 2016 *Principal Commissioner of Central Excise, Gurgaon-II, Commissionerate Gurgaon, Haryana vs M/s Minda Industries Limited*, decided on 22.3.2017, as issue regarding valuation of the goods for the purposes of levy of excise, was involved.

In view of the aforesaid stand taken by learned counsel for the appellant, the present appeal is dismissed only on the ground of maintainability under Section 35G of the Central Excise Act, 1944. However, the same will not debar the appellant from availing appropriate remedy available in accordance with law.

(Rajesh Bindal)
Judge

16.2.2018 (Harinder Singh Sidhu)
vs Judge

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No