

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

CEA No. 31 of 2018 (O&M)

DATE OF DECISION :- November 02, 2018

Principal Commissioner of Central Excise and Services Tax, Ludhiana

...Petitioner

Versus

**R.P. Handa, Authorized Signatory of M/s Neelam Steel, 236, Industrial
Area-A, Ludhiana.**

...Respondent

**CORAM: HON'BLE MR. JUSTICE A.B.CHAUDHARI
HON'BLE MR. JUSTICE H.S. MADAAN**

Present:- Mr. Sharan Sethi, Advocate for the petitioner.

A.B. Chaudhari, J. (Oral)

CRM No. 12074-CII of 2018

The application is allowed for the reasons stated therein. Delay of 445 days in re-filing the appeal stands condoned.

CRM No. 12075-CII of 2018

Allowed as prayed for.

CEA No. 31 of 2018

The present appeal has been preferred under Section 35 G of the Central Excise Act, 1994 assailing an order dated 26.10.2015 (Annexure A4) passed by the Customs, Central Excise & Services Tax Appellate Tribunal, New Delhi in appeal E/3134/2009-EX(DB) claiming the following substantial questions of law :

(i) Whether the impugned order of the Hon'ble Tribunal can be

said to be an order made in accordance with law, when the Tribunal has failed to appreciate the facts of the case?

(ii) Whether the benefit of a notification can be extended to the respondent even though the respondent failed to comply with the conditions of the notification?

Learned counsel for the appellant stated that various submissions were made before the Tribunal that respondent had not exported the goods to Nepal, but the Tribunal has not discussed any material and the conclusion drawn is contrary to material on record.

Accordingly, prayer was made for withdrawal of the appeal with liberty to the appellant to file an appropriate application seeking rectification of the order that the issues/submissions were raised before the Tribunal but the same had not been discussed by it.

Dismissed as withdrawn.

It shall, however, be open for the appellant to take recourse to the remedies as may be available to it in accordance with law.

(A.B.CHAUDHARI)
JUDGE

(H.S. MADAAN)
JUDGE

November 02, 2018

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Whether speaking/reasoned

Yes/No

Whether Reportable

Yes/No