

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.33 of 2018 (O&M)
Date of Decision.23.08.2018

Commissioner, Central Excise & Service Tax Commissionerate,
Jalandhar

...Appellant

Vs

Sh. Jagdish Aggarwal

...Respondent

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

Present: Mr. Sourabh Goel , Advocate
for the appellant.

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RAJESH BINDAL J.

The appellant in the present appeal has challenged the order dated 09.03.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chandigarh arising out of Appeal No.E/420/2010, raising the following substantial questions of law:-

- “(i) Whether the impugned order dated 09.03.2017 passed by the Ld. CESTAT is perverse, arbitrary and capricious?
- (ii) Whether Ld. CESTAT has committed a grave error in holding that there penalty cannot be imposed under Rule 26(2) of the Central Excise Rules, 2002 on person not holding the Central Excise Registration?
- (iii) Whether the Ld. Tribunal despite acknowledging that the order was placed by the respondent has committed a grave error in holding that whether the

pig iron reached and was consumed or not was not the responsibility of the appellant?

(iv) Whether the impugned order dated 09.03.2017 having been passed by the respondent ignoring the provisions of Central Excise Rules, 2002 is perverse and untenable in the eyes of law?"

At the very outset, learned counsel for the appellant submitted that the amount involved in the present appeal is ₹ 25,00,000/-. 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 23, 2018
Pankaj*

Whether speaking/reasoned Yes/No

Whether reportable Yes/No