IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No.37 of 2018 (O&M)
Date of Decision.09.08.2018

Commissioner of Central Goods and Services Tax, Rohtak
...Appellant

Vs

Raizo Plasto Pvt. Ltd. ...Respondent

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

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

-.-

RAJESH BINDAL J.

The appellant in the present appeal has challenged the order dated 24.04.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chandigarh arising out of appeal No.E/720/2007, raising the following substantial questions of law:-

"(A) Whether the impugned order dated 24.04.2017, Annexure A-3, passed by the Ld. Tribunal setting aside the well reasoned order in original, Annexure A-2, is perverse and untenable in the eyes of law ?

(B) Whether the Ld. Tribunal committed a grave error in holding that only because there is no mention of contents of goods or description on the weighment slip, therefore, the demand cannot be confirmed against the respondent?

(C) Whether the impugned order dated 24.4.2017 is based on assumptions and presumptions and the

PANKAJ KUMAR
2018.08.18 11:04
I attest to the accuracy and
integrity of this document

same is therefore liable to be set aside?

(D) Whether the Ld. Tribunal failed to appreciate that to prove the case of clandestine removal, evidence with mathematical precision is not mandatory and has thus committed a grave error in setting aside a well reasoned order in original?

(E) Whether the impugned order dated 24.04.2017, Annexure A-3, passed by the Ld. Tribunal is against the settled position of law."

At the very outset, learned counsel for the appellant did not dispute the fact that the amount involved in the present appeal is ₹ 41,65,284/-. 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. Consequently, the applications for condonation of delay in filing/refiling of the appeal are also dismissed.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 09, 2018
Pankaj*

Whether speaking/reasoned **Yes/No**
Whether reportable **Yes/No**

PANKAJ KUMAR
2018.08.18 11:04
I attest to the accuracy and
integrity of this document