IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No. 102 CEA No. 54 of 2017 (O&M)

Date of decision : 09.05.2018

Principal Commissioner of Central
Excise & Service Tax, Ludhiana ..... Appellant

VERSUS

M/s Hero Exports, Ludhiana ..... Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DEEPAK SIBAL

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

. . .

RAJESH BINDAL, J:

The revenue is in appeal against the order passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi (for short- the 'Tribunal') in Appeal No. E/50772/2015 by raising the following substantial question of law: -

> "Whether the respondent can be extended the benefit of non payment of interest on the irregularity availed Cenvat Credit in contravention to the provisions of Rule 14 of the Cenvat Credit Rules and in ignorance to the law laid down by the Hon'ble Supreme Court in the case of Ind-Swift Laboratories Ltd. reported as [2011 (265) ELT 3 (SC)]?"

Learned counsel for the appellant fairly submitted that the only issue considered by the Tribunal in paras 5 and 6 of the impugned order is pertaining to charge of interest from the assessee and the amount of interest is merely ₹2,15,138/-. The same being below the limit prescribed by the Central Board of Excise and Customs, in circular dated 17.12.2015, the present appeal is dismissed as not maintainable.

[RAJESH BINDAL]
JUDGE

[DEEPAK SIBAL]
JUDGE

09.05.2018

shamsher

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